



A National Statistics publication for Scotland

PUBLIC SERVICES AND GOVERNMENT

Council Tax Collection Statistics, 2020-21

(Published 22 June 2021)

This statistics publication provides Council Tax collection figures for Scottish local authorities, up to and including the financial year 2020-21.

Key Points

- In 2020-21 for Scotland as a whole, the total amount of Council Tax billed (after Council Tax Reduction) was £2.675 billion. Of this total, £2.535 billion, or 94.8 per cent, was collected by 31 March 2021. This provisional in-year collection rate is lower than the figure for the previous year (95.8 per cent). It has been impacted by the economic effects of the Covid-19 pandemic as Councils suspended debt recovery process and actions to avoid contributing to financial pressure on Council Tax payers. Councils report that repayment arrangements have been put in place, in many instances over a longer period of time, and in some cases Council Tax payers have arrangements moving into the current year with Council Tax recovery continuing.
- Between 1999-00 and 2020-21, the overall total amount of Council Tax billed in Scotland was £42.441 billion, of which £41.193 billion, or 97.1 per cent, was collected by 31 March 2021.
- Provisional in-year Council Tax collection rates for 2020-21 ranged from 91.9 per cent to 97.1 per cent across the 32 local authorities. The in-year collections rates for all local authorities are lower this year than they were last year as a result of the economic effects of the Covid-19 pandemic.
- In-year collection rates have improved steadily since 1998-99 and had levelled off at around 96.0 per cent which reflects improvements in the collection of Council Tax in the billing year. However the 2020-21 collection rate is lower, at 94.8 per cent, due to the economic effects of the Covid-19 pandemic.

All figures are net of discounts (e.g. single person discount) and exemptions. They are after Council Tax Benefit/Reduction and exclude Water and Sewerage Charges. Therefore, the amounts billed represent what those liable have been asked to pay towards their Council Tax (but not Water and Sewerage).

Contents

1.	Council Tax billed and received	3
2.	Council Tax collection rates	5
3.	Further context around Council Tax	11
4.	Background notes	
	4.1 Data definitions and glossary	12
	4.2 Data sources	12
	4.3 Community Charge	13
	4.4 Revisions and further information	13

1. Council Tax billed and received

Table 1: Council Tax billed and received

	Year to which bill refers	Net Amount billed (£000s)	Amount recv'd (000s) as at 31 March 2021	Amount uncollected (000's) as at 31 March 2021	Percentage received as at 31 March 2021 ^a
Latest year to 31 March 2021	2020-21	2,674,755	2,535,203	139,552	94.8
Previous Years	2019-20	2,551,652	2,456,252	95,400	96.3
	2018-19	2,425,938	2,349,225	76,714	96.8
	2017-18	2,324,629	2,257,172	67,457	97.1
	2016-17	2,138,492	2,076,937	61,555	97.1
	2015-16	2,104,770	2,047,851	56,919	97.3
	2014-15	2,070,065	2,016,339	53,727	97.4
	2013-14	2,031,159	1,979,982	51,177	97.5
	2012-13	1,999,949	1,950,242	49,707	97.5
	2011-12	1,978,569	1,929,707	48,862	97.5
	2010-11	1,963,913	1,914,071	49,843	97.5
	2009-10	1,956,554	1,905,042	51,512	97.4
	2008-09	1,955,920	1,901,151	54,769	97.2
	2007-08	1,930,618	1,878,815	51,803	97.3
	2006-07	1,857,739	1,808,094	49,644	97.3
	2005-06	1,767,808	1,721,206	46,602	97.4
	2004-05	1,658,513	1,615,167	43,346	97.4
	2003-04	1,572,990	1,529,735	43,255	97.3
2002-03	1,497,074	1,455,242	41,832	97.2	
2001-02	1,412,151	1,372,109	40,042	97.2	
2000-01	1,324,103	1,285,495	38,609	97.1	
1999-00	1,243,634	1,208,064	35,571	97.1	
Total for previous years	1999-00 to 2019-20	39,766,242	38,657,895	1,108,347	97.2
Total for all years to 31 March 2021	1999-00 to 2020-21	42,440,997	41,193,098	1,247,899	97.1

Source: Information supplied by local authorities to Scottish Government on the Council Tax Receipts Return (CTRR).

^a Years prior to 2020-21 are closer to final collection rates as local authorities have had longer to collect late payments. The 2020-21 collection rate is understandably lower since it is effectively the in-year collection rate (i.e. before any late payments).

Notes

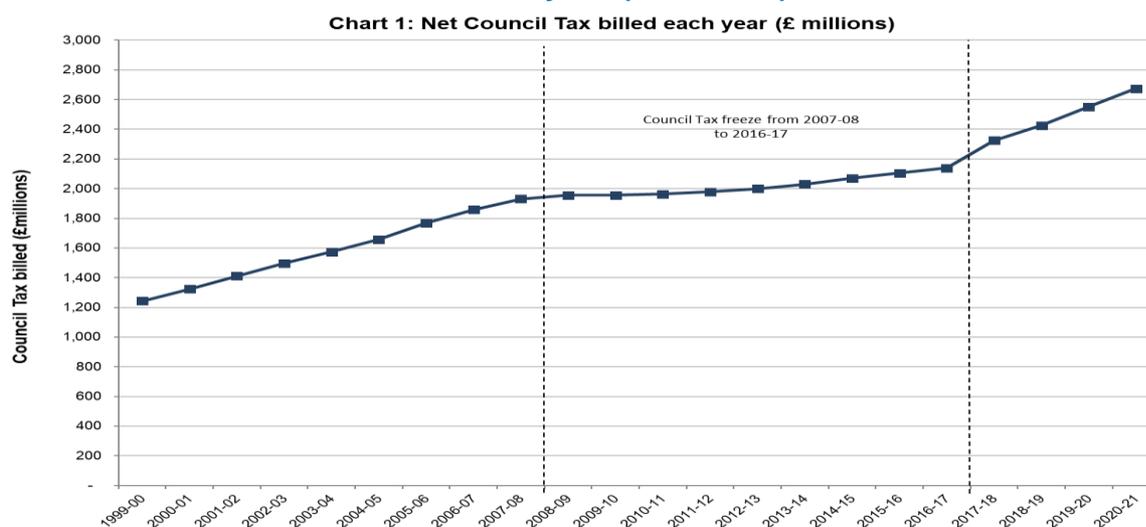
- All figures are **net** of discounts (e.g. single person discount), exemptions and surcharges (although not all local authorities can exclude surcharges – see below). The figures are **before** any amounts written off for bad or doubtful debt. They reflect any correction to liabilities following billing.
- Figures for amounts billed and collected up to and including 1995-96 include Council Water Charges.
- Dumfries and Galloway has only provided figures from 1996-97 onwards.
- Local authorities are asked to exclude surcharges, although this is not always possible. For years prior to 1996-97, surcharges have been included for Aberdeenshire, Argyll and Bute, East Lothian, East Renfrewshire, Na h-Eileanan Siar, Fife, North Ayrshire, Renfrewshire, Scottish Borders and Shetland Islands.
- Figures from 2005-06 onwards include additional amounts in respect of reduced Second Home/Long Term Empty property discounts.

In **Table 1**, the net Council Tax billed across Scotland and the amount received by 31 March 2021 are shown dating back to 1999-00. Earlier years, from 1993-94 when Council Tax was introduced to 1998-99 have been archived as collection data for these earlier years are now fairly static and are available in the publication tables.

The net amount billed rose sharply from £1.244 billion in 1999-00 to £1.931 billion (in cash terms) in 2007-08, principally due to increases in Council Tax levels, but with an additional smaller increase due to growth in the tax base (mainly due to an increase in the number of dwellings). In 2007-08 Council Tax¹ was frozen, which is reflected in the data where the net amount billed flattens off between 2007-08 and 2016-17. The smaller increases in this period are due to growth in the tax base only, as a result of changes in the number and pattern of use of dwellings, as well as changes in household composition and awarding of Council Tax Benefit/Reduction. After 9 years of the Council Tax freeze, the Scottish Government secured the agreement of local authorities to cap locally determined council tax increases to 3 per cent in cash terms in both 2017-18 and 2018-19. In 2019-20 and 2020-21 Council Tax increases were capped at 3 per cent in real terms, which was 4.79 per cent and 4.84 per cent respectively, in cash terms. The increase in net amount billed between 2016-17 and 2020-21 reflects increased charges for properties in Bands E-H effective from April 2017 and the end of the Council Tax freeze. This pattern is shown in **Chart 1**.

It should be noted that **Table 1** shows the amount and percentage collected as at 31 March 2021. For earlier years local authorities have had a longer time to collect any late payments, for example payments relating to the 2010-11 billing year have been collected over the last 10 years whereas for more recent years (particularly 2020-21), there has been less time for collection. This is the main reason why the 'percentage received at 31 March 2021' data show slightly lower percentages received for the later years. This is particularly the case in 2020-21 as the collection rates have been adversely affected by measures put in place to support Council Tax payers in dealing with the economic impact of the Covid-19 pandemic. For the earlier years, it is unlikely that much more Council Tax will be collected; hence, for these years, the percentages received are close to final collection rates. Excluding the effect on later years described above, the collection rate for all years tends towards a value of just over 97 per cent.

Chart 1: Net Council Tax billed each year (£ millions)



¹ Band D Council Tax levels each year are shown at: <https://www.gov.scot/publications/council-tax-datasets/>

2. Council Tax collection rates

Table 2: In-year Council Tax percentage received, by year to which the bill refers by Local Authority ¹

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21 ^a
Scotland	94.7	95.1	95.2	95.2	95.4	95.7	95.8	96.0	96.0	95.8	94.8
Aberdeen City	93.3	93.7	94.2	94.2	95.2	95.3	95.2	95.0	94.6	93.6	91.9
Aberdeenshire	95.8	96.2	96.2	96.2	96.4	96.1	96.1	96.1	96.4	96.3	95.5
Angus ^{2, 3, 4, 5, 6, 7, 8, 9, 10, 11}	97.4	97.9	97.7	97.6	97.6	97.8	97.9	97.8	97.6	97.4	96.9
Argyll and Bute	96.1	96.1	96.3	95.8	95.2	96.0	95.8	95.8	96.1	96.4	96.1
City of Edinburgh ^{3,4}	94.3	94.6	94.5	94.9	95.2	96.4	96.6	96.9	97.1	97.0	95.7
Clackmannanshire ^{2, 3, 4, 5, 6, 7, 8, 9, 10, 11}	93.3	95.2	95.3	95.1	95.1	95.8	95.9	95.9	96.0	95.7	94.7
Dumfries and Galloway	95.5	95.7	95.8	96.0	96.0	96.1	95.9	96.1	96.1	95.9	95.4
Dundee City ^{2, 3, 4, 5, 6, 7, 8, 9, 10, 11}	92.9	93.3	93.1	92.7	93.3	93.6	93.4	93.9	94.1	94.2	93.7
East Ayrshire ^{2, 3, 4, 5, 6, 7, 8, 9, 10, 11}	94.2	94.3	93.8	93.7	94.0	93.9	94.1	94.2	94.1	94.0	93.2
East Dunbartonshire	96.6	96.6	96.6	96.2	96.6	96.7	96.8	97.1	96.8	97.0	96.7
East Lothian ^{7, 8, 9, 10, 11}	95.3	95.8	96.4	96.2	96.5	97.7	97.2	97.0	96.9	96.8	95.5
East Renfrewshire ^{2, 3, 4, 5, 6, 7, 8, 9, 10, 11}	96.8	97.2	97.6	97.8	98.0	97.6	97.8	97.8	97.6	97.5	96.4
Falkirk ^{3, 4, 5, 6, 7, 8, 9, 10, 11}	96.1	96.1	95.6	95.6	95.6	96.0	96.4	96.6	96.6	96.4	95.9
Fife ^{2, 3, 4, 5, 6, 7, 8, 9, 10, 11}	93.8	95.2	95.4	95.5	95.4	95.7	95.8	95.8	95.7	95.3	94.4
Glasgow City ^{2, 3, 4, 5, 6, 7, 8, 9, 10, 11}	92.3	92.6	93.1	93.9	94.6	94.7	94.9	95.0	95.0	94.4	92.1
Highland	95.4	95.5	95.6	95.5	95.2	95.6	96.1	96.1	96.1	96.2	95.7
Inverclyde	94.0	94.2	94.2	94.5	94.8	95.1	95.3	95.5	95.7	95.4	94.4
Midlothian ^{2, 4}	93.0	93.6	93.9	93.5	93.8	94.4	94.5	95.1	95.1	95.1	94.2
Moray ^{2, 4, 5, 6, 7, 8, 9, 10, 11}	97.0	97.3	95.6	95.1	94.4	95.6	95.9	96.7	96.9	97.0	95.8
Na h-Eileanan Siar ²	94.6	94.6	95.2	95.2	95.6	95.9	96.1	95.7	96.5	96.2	95.4
North Ayrshire ^{4, 5, 6, 7, 8, 9, 10, 11}	93.6	93.6	93.5	94.8	94.6	94.7	94.7	94.8	94.3	94.0	92.1
North Lanarkshire ^{2, 3, 4, 5, 6, 7, 8, 9, 10, 11}	94.5	94.4	94.0	93.6	93.9	93.8	94.0	94.2	94.1	94.1	93.3
Orkney Islands ^{3, 4, 5, 6, 7, 8, 9, 10, 11}	97.6	97.5	98.1	97.7	97.8	98.0	98.0	97.9	98.0	97.7	96.3
Perth and Kinross ^{2, 6, 7}	97.2	97.7	97.4	97.2	97.0	98.5	97.9	97.8	97.9	97.1	96.6
Renfrewshire ^{2, 3, 4, 5, 6, 7, 8, 9, 10, 11}	95.1	95.6	95.9	96.0	96.0	96.0	96.0	96.1	96.0	96.0	95.0
Scottish Borders ^{9, 10, 11}	96.4	96.5	96.6	96.6	96.5	96.5	96.6	96.6	96.8	96.6	96.0
Shetland Islands	96.4	96.5	96.5	96.9	97.2	97.3	97.2	97.4	97.3	97.1	97.0
South Ayrshire ^{8, 9, 10, 11}	95.2	94.8	94.9	94.8	94.8	94.6	94.9	96.1	95.8	94.9	94.1
South Lanarkshire ^{2, 3, 4, 5, 6, 7, 8, 9, 10, 11}	94.7	95.6	95.7	95.7	95.8	95.9	96.0	96.2	96.2	95.9	95.6
Stirling ^{3, 4}	97.4	97.3	97.7	97.7	97.4	97.7	97.8	97.8	97.7	97.8	97.1
West Dunbartonshire ^{2, 3, 4, 5, 6, 7, 8, 9, 10, 11}	94.1	94.2	94.4	94.5	95.0	94.4	95.1	95.4	95.6	95.1	94.2
West Lothian ^{5, 6, 7, 8, 9, 10, 11}	94.4	94.1	94.7	94.3	94.8	95.1	95.6	96.1	96.3	96.4	96.1

Source: Up to 2012-13 - Statutory Performance Indicators published by Audit Scotland; From 2013-14 - Information supplied by local authorities to Scottish Government through the CTRR statistical return.

¹ The figures exclude Council Tax Benefit/Reduction and Water and Sewerage Charges. They are before any amounts written off for bad or doubtful debt and reflect any correction to liabilities following billing.

² For 2011-12; ³ For 2012-13; ⁴ For 2013-14; ⁵ For 2014-15; ⁶ For 2015-16; ⁷ For 2016-17; ⁸ For 2017-18; ⁹ For 2018-19; ¹⁰ for 2019-20; ¹¹ for 2020-21: local authorities have reported collection rates on a 'line by line' accounting basis. Prior returns did not request this. ^a Provisional figures.

Table 2 shows the Council Tax in-year collection rates - that is, the amount of Council Tax collected by the end of the relevant billing year, as a percentage of billed Council Tax. In-year collection rates have increased steadily from 87.2 per cent for Scotland as a whole in 1998-99; to 94.7 per cent in 2010-11; to 94.8 per cent in 2020-21 which is a decrease from last year. The 2020-21 in-year collection rates have been affected by the economic impact of the Covid-19 pandemic as Councils suspended debt recovery process and actions to avoid contributing to financial pressure on Council Tax payers. Councils report that repayment arrangements have been set up in many instances extending over a longer period of time and in some cases Council Tax payers have arrangements moving into the current year with Council Tax recovery continuing. The longer-term trend may in part be due to local authorities' more efficient and timely collection methods (for example, increasing use of direct debit and other 'electronic' methods).

Improvements in the last decade are particularly clear for the local authorities which previously had the lowest rates of in-year collection. For example, the in-year collection rate for Glasgow City improved substantially from 92.3 per cent in 2010-11 to 94.4 per cent in 2019-20. However, as with all councils, their collection rate had dropped in 2020-21 and is now 92.1 per cent, the main reason for this is due to the delay in starting recovery procedures due to the pandemic. First reminders and the first summary warrants were issued later than usual. This delay in starting recovery of unpaid instalments affected the amount collected within the financial year. Prior to this year, variation of in-year collection rates between local authorities has been far less pronounced than in earlier years. The variations observed in collection rates this year are due to the impact of Covid-19 rather than any other issues.

The trends described above are illustrated in **Chart 2**, which shows the gradually increasing in-year collection rate for Scotland and the reduction in variation between collection rates for individual local authorities.

Chart 2: In-year Council Tax percentage received, by year to which the bill refers – Scotland, and minimum and maximum for Local Authorities

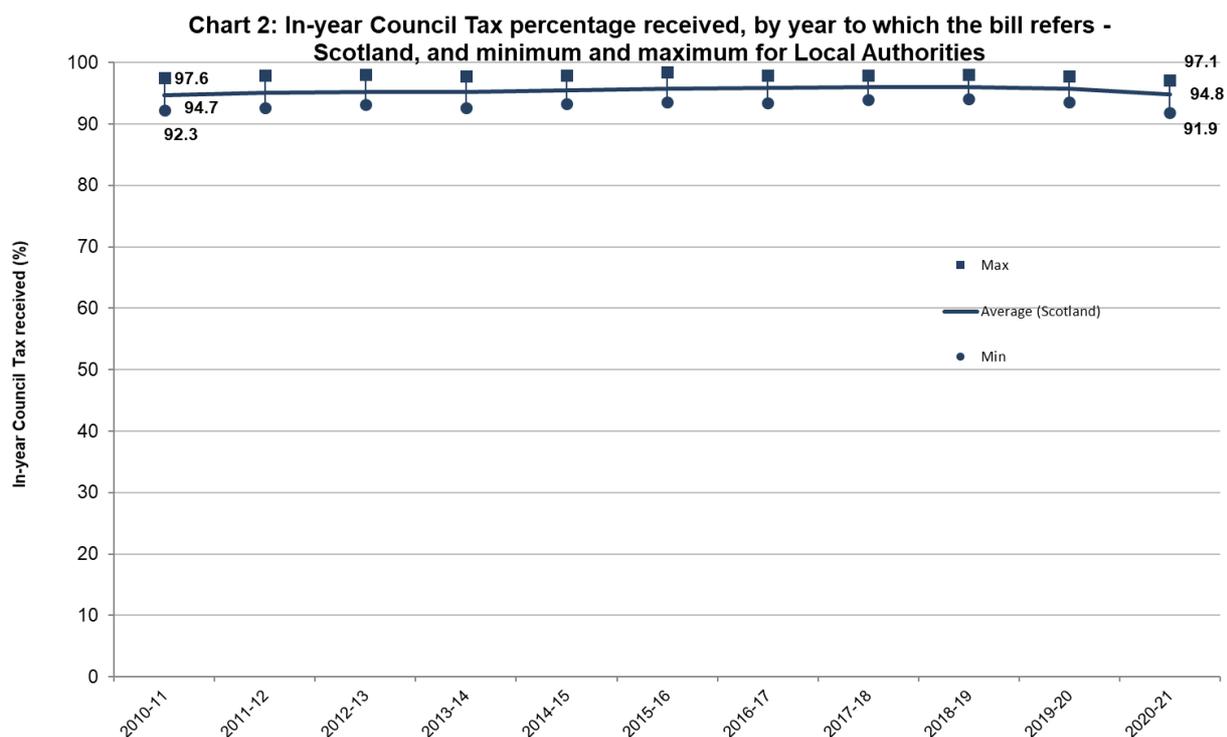


Table 3: Percentage of Council Tax received as at 31 March 2020, by year to which the bill refers and Local Authority ¹

	Year to which bill refers										
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Scotland	97.5	97.5	97.5	97.5	97.4	97.3	97.1	97.1	96.8	96.3	94.8
Aberdeen City	97.5	97.5	97.5	97.5	97.7	97.4	97.3	97.3	96.7	95.7	91.9
Aberdeenshire	98.8	98.8	98.8	98.7	98.6	98.4	98.1	97.9	97.7	97.2	95.5
Angus ²	99.0	99.4	99.1	98.9	98.9	98.9	98.9	98.6	98.2	97.8	96.9
Argyll & Bute	98.2	98.2	98.4	98.3	97.8	97.7	97.4	97.4	97.5	97.2	96.1
City of Edinburgh	97.0	97.0	97.0	97.3	97.5	97.4	97.1	97.3	97.1	96.6	95.7
Clackmannanshire ²	98.1	98.2	98.1	98.1	98.2	98.1	97.7	97.5	97.1	96.4	94.7
Dumfries & Galloway	98.2	98.3	98.3	98.2	98.1	97.8	97.7	97.7	97.2	96.7	95.4
Dundee City ²	97.3	97.3	97.2	96.8	96.5	96.4	96.3	96.3	96.0	95.4	93.7
East Ayrshire ²	98.7	98.4	98.5	98.2	98.2	97.7	97.1	96.7	96.4	95.4	93.2
East Dunbartonshire	98.6	98.5	98.5	98.4	98.5	98.5	98.3	98.2	97.9	97.6	96.7
East Lothian ²	98.1	98.2	98.2	98.1	98.2	99.2	98.7	98.2	97.7	97.1	95.5
East Renfrewshire ²	98.7	99.4	99.2	99.3	99.2	99.0	98.8	98.8	98.6	98.1	96.4
Falkirk ²	98.3	98.3	98.1	97.9	98.0	98.0	98.0	98.0	97.7	97.2	95.9
Fife ²	97.8	97.9	98.0	97.9	97.6	97.5	97.3	97.1	96.9	96.2	94.4
Glasgow City ²	94.7	94.8	94.8	95.1	95.1	95.0	94.9	95.2	95.0	94.0	92.1
Highland	98.4	98.4	98.4	98.1	97.8	97.7	97.7	97.6	97.4	97.1	95.7
Inverclyde	97.1	97.2	97.2	97.1	97.2	97.3	96.9	97.0	96.6	95.8	94.4
Midlothian	96.3	96.8	97.0	96.8	96.6	96.9	96.7	96.8	96.7	96.3	94.2
Moray ²	99.0	98.9	98.7	98.3	97.8	98.3	97.9	98.1	98.0	97.6	95.8
Na h-Eileanan Siar	98.5	98.5	98.5	98.4	98.5	98.3	98.1	98.0	98.0	97.4	95.4
North Ayrshire ²	96.8	96.7	96.6	97.6	97.4	97.1	96.6	96.3	95.5	94.7	92.1
North Lanarkshire ²	96.7	96.4	96.3	96.0	95.8	95.6	95.5	95.7	95.3	95.1	93.3
Orkney Islands ²	99.5	99.4	99.4	99.4	99.4	99.3	99.1	99.0	98.7	98.3	96.3
Perth & Kinross	98.2	98.2	98.4	98.6	98.4	98.2	98.1	97.9	97.6	97.0	96.6
Renfrewshire ²	97.3	97.3	97.7	97.1	96.6	96.3	96.2	96.2	96.1	96.0	95.0
Scottish Borders ²	97.8	98.0	98.0	98.0	97.8	97.7	97.8	97.6	97.9	97.4	96.0
Shetland Islands	99.5	99.5	99.5	99.4	99.4	99.3	99.1	98.8	98.6	98.0	97.0
South Ayrshire ²	98.0	98.0	97.8	97.7	97.7	97.4	97.5	97.4	96.9	95.8	94.1
South Lanarkshire ²	97.3	98.0	98.0	98.0	97.9	97.8	97.6	97.6	97.3	96.6	95.6
Stirling	98.9	98.8	98.9	98.8	98.8	98.9	98.9	98.8	98.7	98.5	97.1
West Dunbartonshire ²	95.5	95.0	94.8	94.3	93.7	93.3	92.8	92.5	91.8	90.7	94.2
West Lothian ²	97.0	97.0	96.7	96.5	96.6	96.8	96.9	96.9	96.8	96.3	96.1

Source: Information supplied by local authorities to the Scottish Government on the CTRR statistical return.

¹ All figures are **net** of discounts (e.g. single person discount), exemptions and surcharges. The figures exclude Council Tax Benefit/Reduction and Water and Sewerage Charges. They are before any amounts written off for bad or doubtful debt and reflect any correction to liabilities following billing.

² These local authorities have reported their collection rates on a 'line by line' accounting basis. Statistical collections prior to 2011-12 did not ask for this information.

Table 3 shows the percentage of Council Tax for specific billing years, received by 31 March 2021. For 2020-21 this is the same as the in-year collection rate but, for other years, this includes late payments collected and adjustments to previous years bills in years after the billing year. For the earlier years, it is unlikely that much more Council Tax will be collected - hence, for these years, the percentages received are converging towards final collection rates. Previous research has indicated that deprivation is linked to non-payment of Council Tax and this is likely to be a factor in variations between local authorities of these near-final collection rates for earlier years.

Table 4 gives a further representation of improvements in the in-year collection rate over the last decade, from 94.7 per cent for Scotland as a whole in 2010-11 to 96.0 per cent or just under in the years 2016-17 to 2019-20. The 2020-21 in-year collection rate is 94.8 per cent which is at the levels previously seen in 2010-11 however collection rates this year have been adversely impacted by measures put in place to provide support to Council Tax payers during the Covid-19 pandemic. Correspondingly, the percentages of Council Tax being collected after each billing year have fallen sharply, from 2.7 per cent for the 2010-11 billing year to 0.5 per cent for the 2019-20 billing year. This pattern is a direct consequence of two factors – there is less Council Tax still left to collect, and less time has elapsed to collect it in (e.g. the 0.5 per cent collected after 2019-20 is over a period of one year only).

Table 5 shows an alternative presentation of in-year and subsequent collection rates. The upper diagonal shows the in-year collection rate for Scotland as a whole and the table should be read by selecting a column and reading downwards. For example, for billing year 2010-11 (the left-most column of figures) the in-year collection rate was 94.7 per cent. By the end of the next year (2011-12), the collection rate had risen to 95.9 per cent. It had risen to 96.3 per cent by the end of 2012-13, then more slowly to 97.5 per cent by 2020-21. This pattern is shown in **Chart 3**.

Taking these collection rates together, the overall pattern for Scotland is:

- In-year collection is now well over 95 per cent, with the exception of this year when the collection rate has dipped below 95 per cent due to being adversely impacted by measures put in place to support Council Tax payers during the Covid-19 pandemic.
- A further 0.5 per cent or so is collected in the following year.
- ‘Final’ collection rate can reasonably be expected to exceed 97 per cent.

Chart 3: 2010-11 Council Tax percentage received as at 31 March each year

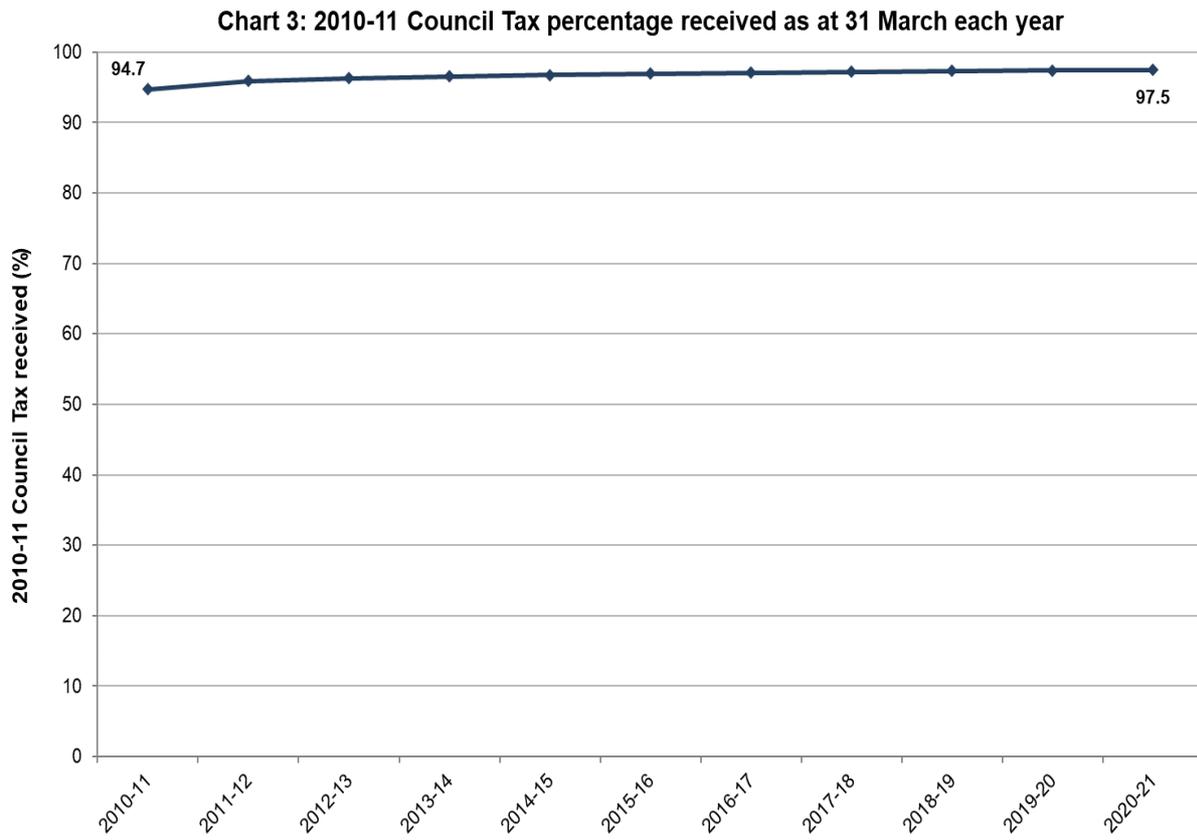


Table 4: In-year Council Tax percentage received and total Council Tax percentage received as at 31 March 2021, by year to which the bill refers ¹

	Year to which bill refers										
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Percentage collected in billing year	94.7	95.1	95.2	95.2	95.4	95.7	95.8	96.0	96.0	95.8	94.8
Percentage collected after billing year	2.7	2.4	2.4	2.3	2.0	1.6	1.3	1.1	0.8	0.5	0.0
Percentage received as at 31 March 2021	97.5	97.5	97.5	97.5	97.4	97.3	97.1	97.1	96.8	96.3	94.8

Source: In-year to 2012-13 – Statutory Performance Indicators published by Audit Scotland; Otherwise information supplied by local authorities to Scottish Government on the CTRR statistical return.

¹ All figures are **net** of discounts (e.g. single person discount), exemptions and surcharges. The figures exclude Council Tax Benefit/Reduction and Water and Sewerage Charges. They are before any amounts written off for bad or doubtful debt and reflect any correction to liabilities following billing.

Table 5: Percentage of Council Tax received as at 31 March each year, by year to which the bill refers ¹

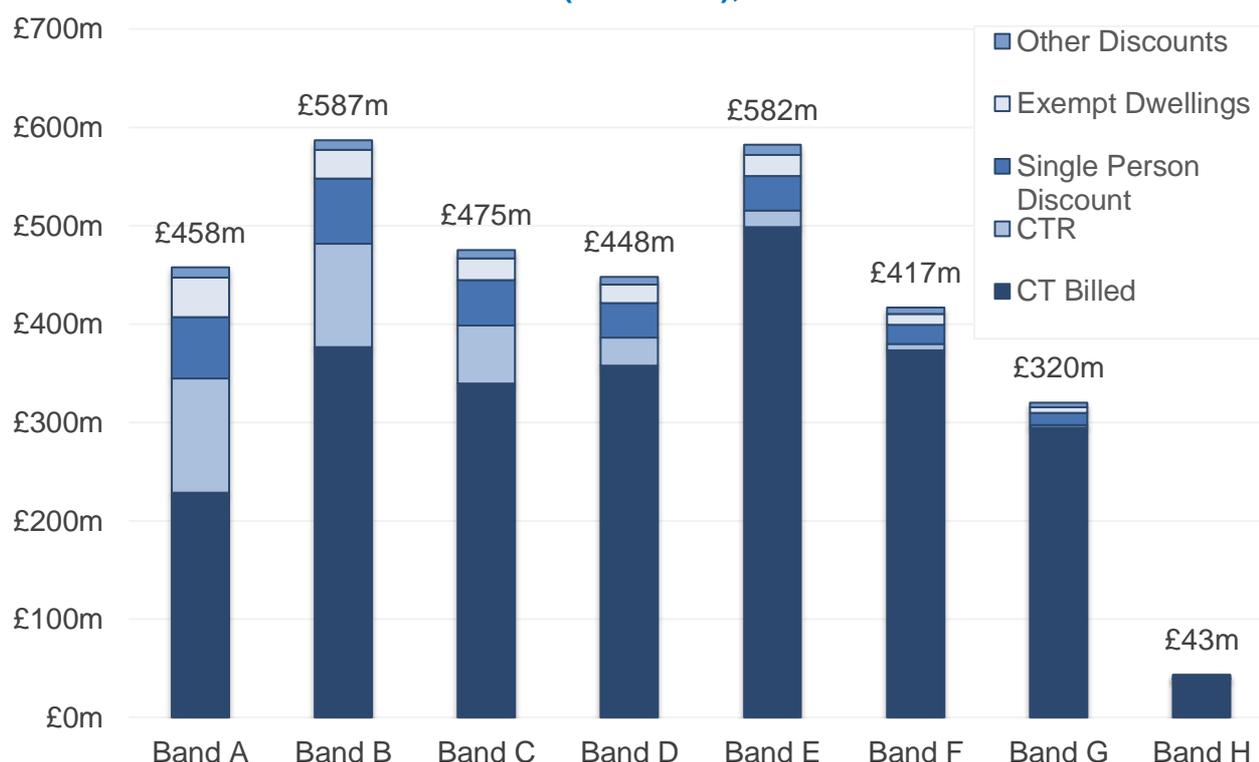
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	
Percentage received as at year end (31 March)	2010-11	94.7										
	2011-12	95.9	95.1									
	2012-13	96.3	96.0	95.2								
	2013-14	96.5	96.4	96.1	95.2							
	2014-15	96.8	96.7	96.5	96.2	95.4						
	2015-16	96.9	96.9	96.8	96.6	96.3	95.7					
	2016-17	97.1	97.1	97.0	96.8	96.7	96.4	95.8				
	2017-18	97.2	97.2	97.2	97.1	96.9	96.7	96.4	96.0			
	2018-19	97.3	97.3	97.3	97.2	97.1	97.0	96.7	96.6	96.0		
	2019-20	97.4	97.5	97.4	97.4	97.3	97.2	97.0	96.9	96.5	95.8	
	2020-21	97.5	97.5	97.5	97.5	97.4	97.3	97.1	97.1	96.8	96.3	94.8

Source: In-year to 2012-13 – Statutory Performance Indicators published by Audit Scotland; Otherwise information supplied by local authorities to Scottish Government on the CTRR statistical return.

¹ All figures are **net** of discounts (e.g. single person discount), exemptions and surcharges. The figures exclude Council Tax Benefit/Reduction and Water and Sewerage Charges. They are before any amounts written off for bad or doubtful debt and reflect any correction to liabilities following billing.

3. Further context around Council Tax

Chart 4: Council Tax Potential Yield (£ millions), 2019-20



Source: [Scottish Local Government Finance Statistics \(SLGFS\) 2019-20](#)

Local authorities are responsible for billing and collecting Council Tax. Before the start of each financial year, local authorities issue Council Tax bills to householders in each dwelling. Each Council Tax bill is calculated by applying the appropriate band rate for the local authority, then applying any discounts, exemptions and reductions. **Chart 4** illustrates the breakdown of the gross Council Tax potential yield into Council Tax billed and the amounts not billed due to Council Tax Reduction (CTR), discounts and exemptions in 2019-20. This publication is concerned with the Council Tax billed each year, as provided in the CTRR Q4 returns, which is currently approximately £2.675 billion in 2020-21.

Table 6: Local Authority Revenue Funding, 2019-20

	2019-20	Proportion
General Revenue Grant ¹	6,937,046	56.3%
NDR Distributable Amount	2,853,000	23.2%
Council Tax	2,492,976	20.2%
Other Funding ²	40,204	0.3%
Total General Funding	12,323,226	100.0%

Source: LFR A0, [Scottish Local Government Finance Statistics \(SLGFS\) 2019-20](#)

In 2019-20, the latest audited figures, Council Tax income (for all billing years) amounted to £2.493 billion. This accounted for 20.2 per cent, one-fifth, of total local authority revenue funding (£12.323 billion).

4. Background notes

4.1 Data definitions and glossary

The **Covid-19 pandemic** - an ongoing (at time of publication) global pandemic of coronavirus disease 2019 (Covid-19). This has resulted in restrictions being implemented across the country with multiple policy interventions to deal with the health, economic and other impacts of Covid-19. The first national lockdown began on 24 March 2020. More information can be found at www.gov.scot/coronavirus-covid-19/.

All data are based on the actual amounts received from taxpayers, and are **net of all discounts** (e.g. 25 per cent single person discount) and **exemptions**. Surcharges are also excluded where possible. (see footnotes in tables for details).

All figures are **net of discounts** (e.g. single person discount) and **exemptions**. They are after Council Tax Benefit/Reduction and exclude Water and Sewerage Charges; are before any amounts written off for bad or doubtful debt; and reflect any correction to liabilities made after billing.

For 2011-12 data, local authorities were asked for the first time to identify if their return was compiled on a line by line accounting basis (which provides the collection rate for Council Tax specifically i.e. excludes water and sewerage charges). The line by line reporting method cannot produce a change in overall collection rates (including water and sewerage), but can lead to slightly higher collection rates for the Council Tax element only.

4.2 Data sources

The Council Tax Receipts Return (CTRR) Q4 2020-21 was issued to local authorities in April 2021 and relates to their Council Tax billing and receipts **to 31 March 2021**, this is the first return where the majority of the impact of the **Covid-19 pandemic** will be seen in the Council Tax figures.

The Scottish Government's CTRR collects data from local authorities on the total amounts of Council Tax billed and the total amounts collected for all years from 1999-00 to date - their continued co-operation is gratefully acknowledged. The number of years covered by this return has been reduced as earlier years collection data is now fairly static. Years prior to 1999-00 have been archived. Data is requested from 1999-00 in line with the Scottish Parliament being established and the period of time over which Council Tax arrears can be pursued.

CTRR is the source of all the data, with the exception of the in-year collection rates for 2005-06 to 2012-13 in **Tables 2, 4, and 5**, which are the published Statutory Performance Indicators produced by Audit Scotland. The local government community, through the Society of Local Authority Chief Executives and Senior Managers (SOLACE) and the Improvement Service, now publish this performance information through the Local Government Benchmarking Framework.

The CTRR data is collected after the end of the financial year, but **before audit, and is therefore provisional**. These financial returns are approved by local authority directors of finance and follow accountancy standards where applicable. Final audited figures will be published by the Scottish Government later in the year.

As part of the quality assurance procedure, the Scottish Government carries out validation checks on the incoming data to identify possible errors. Potential problems are identified in a number of ways, including comparing the data received to: other known sources; data from previous years; and data from other local authorities. Where appropriate, views are also sought from policy colleagues – for example where a change in the data may be attributable to a policy change. To ensure the data are of a high quality, the Scottish Government then works with the relevant local authorities to resolve any data issues identified.

Further information on Sources, Uses and Quality of Local Government Finance National Statistics can be found on the Local Government Finance Statistics pages of the Scottish Government website:

<https://www.gov.scot/publications/local-government-finance-statistics-methodology-and-background/>

4.3 Community Charge

Following the passage of the Community Charge Debt (Scotland) Act in February 2015, these liabilities are now extinguished and local authorities no longer have the ability to collect such debts. As a result, from 2015-16 onwards, no data will be collected on the Community Charge.

4.4 Revisions and further information

Any revisions and correction to this publication and previous editions of it are carried out in line with the Scottish Government's corrections and revisions policy:

<https://www.gov.scot/publications/producing-official-statistics/pages/revisions-and-corrections/>

More information on Local Government Finance statistics at:

<https://www.gov.scot/collections/local-government-finance-statistics/>

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How to access background or source data

The data collected for this statistical bulletin:

- are available in more detail through Scottish Neighbourhood Statistics
- are available via an alternative route
- may be made available on request, subject to consideration of legal and ethical factors. Please contact maria.melling@gov.scot for further information.
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