



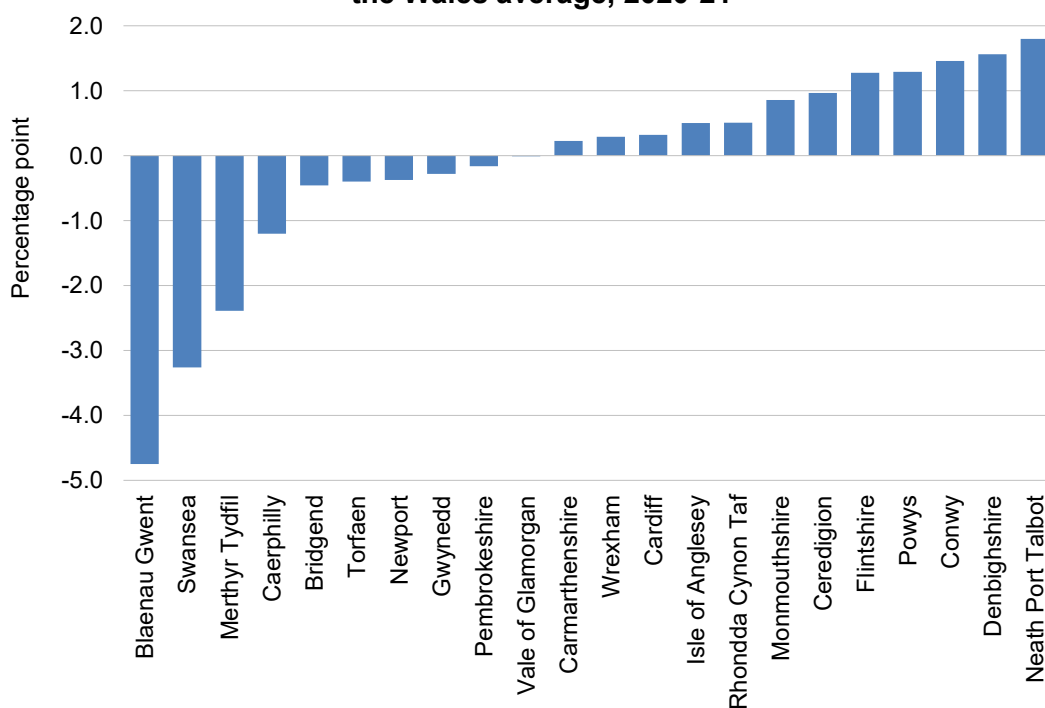
Council Tax Collection Rates in Wales: 2020-21

13 July 2021
SFR 206/2021

Key points

- In 2020-21, billing authorities collected 95.7% of council tax billed, a decrease of 1.3 percentage points.
- All authorities recorded a year-on-year decrease in their collection rate in 2020-21 mainly due to the suspension of debt recovery during the COVID-19 pandemic.
- Neath Port Talbot recorded the highest in-year collection rate at 97.5% whilst Blaenau Gwent recorded the lowest at 91.0%.
- The amount actually collected in respect of 2020-21 bills, excluding council tax reduction scheme, was £1,731 million out of £1,808 million collectable.
- During 2020-21, billing authorities collected £22 million of arrears and wrote off £4 million as uncollectable. The amounts written off are much lower than in previous years.
- The total amount outstanding at 31 March 2021 was £157 million, of which £77 million was in-year arrears.

Chart 1: Council tax collection rates: percentage point difference from the Wales average, 2020-21



About this release

Council tax is the main source of locally raised income for local authorities. It is the source of funding used to meet the shortfall between the amount an authority wishes to spend and the amount it receives from other sources. This statistical release analyses the amount of council tax that Welsh local authorities collected in the 2020-21 financial year.

The ability of local authorities to collect council tax and perform debt recovery services during the COVID-19 pandemic has impacted collection rates in 2020-21.

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Additional information is available on the [StatsWales website](#).

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Table 1 shows a year-on-year comparison of in-year collection rates across all authorities. Wrexham has the smallest year-on-year collection rate decrease of 0.1 of a percentage point whereas Swansea's rate decreased by 4.2 percentage points.

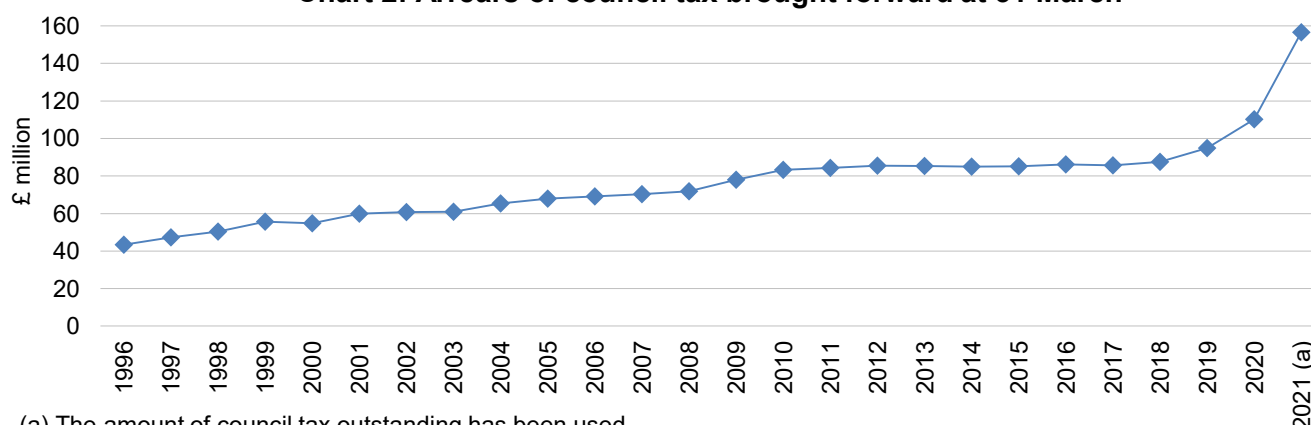
Table 1: Council tax collection rates

Per cent

Billing authority	Amount collected in-year as a percentage of the total collectable debit (a)			Memorandum:	
	2019-20	2020-21	Percentage point change	Assumed collection rate 2020-21 (b)	Percentage point difference to actual rate
Isle of Anglesey	97.6	96.2	-1.4	98.5	-2.3
Gwynedd	96.8	95.5	-1.3	99.0	-3.5
Conwy	97.8	97.2	-0.6	98.5	-1.3
Denbighshire	97.7	97.3	-0.4	98.8	-1.5
Flintshire	97.9	97.0	-0.9	98.9	-1.9
Wrexham	96.2	96.0	-0.1	98.2	-2.2
Powys	97.2	97.0	-0.2	98.5	-1.5
Ceredigion	97.3	96.7	-0.6	98.5	-1.8
Pembrokeshire	97.6	95.6	-2.1	97.8	-2.2
Carmarthenshire	97.8	96.0	-1.8	97.5	-1.5
Swansea	96.6	92.5	-4.2	97.5	-5.0
Neath Port Talbot	98.0	97.5	-0.5	97.0	0.5
Bridgend	96.3	95.3	-1.1	98.0	-2.7
Vale of Glamorgan	97.3	95.7	-1.6	97.5	-1.8
Cardiff	96.8	96.1	-0.7	98.5	-2.4
Rhondda Cynon Taf	96.9	96.2	-0.7	97.5	-1.3
Merthyr Tydfil	95.5	93.3	-2.1	96.0	-2.7
Caerphilly	96.5	94.5	-2.0	97.5	-3.0
Blaenau Gwent	93.9	91.0	-2.9	95.0	-4.0
Torfaen	96.7	95.3	-1.4	99.0	-3.7
Monmouthshire	97.7	96.6	-1.1	99.0	-2.4
Newport	96.4	95.4	-1.1	98.9	-3.5
Wales average	97.0	95.7	-1.3	98.1	-2.3
Minimum	93.9	91.0		95.0	
Maximum	98.0	97.5		99.0	

- (a) The net collectable debit is the council tax for the relevant year that authorities would collect if everyone liable had paid. The collection of any arrears of council tax are excluded. The figures are net of council tax reduction
- (b) The 'assumed collection rate' includes the collection of amounts after the year-end.

Chart 2: Arrears of council tax brought forward at 31 March



- (a) The amount of council tax outstanding has been used.

Table 2 shows a comparison of the amounts outstanding by authority. Overall, total arrears increased by £46.4 million or 42.1%.

Table 2: Amounts outstanding in respect of bills and arrears (a)

£ thousand

	Arrears					In-year council tax 2020-21					Change in arrears over previous year 12=(11-1)	
	Total arrears brought forward at 01/04/20 1	Prior year debits/credits raised in 2020-21 (b) 2	Amount collected during 2020-21 3	Arrears written off as bad debts during current year 4	Arrears outstanding at 31/03/21 5=(1+2-3-4)	Amounts collected during year 6	Collection rate (%) 7	Amounts written off as bad debts during year 8=(7/6)	Arrears outstanding at 31/03/21 9	Total Arrears outstanding at 31/03/21 10=(6-7-9)		11=(10+5)
Billing authority												
Isle of Anglesey	2,906 (c)	-748	-121	18	2,261	46,120	44,386	96.2	0	1,734	3,995	1,089
Gwynedd	5,988	-1,211	238	21	4,518	84,514	80,674	95.5	4	3,836	8,354	2,366
Conwy	4,135	-599	318	120	3,098	75,849	73,720	97.2	7	2,122	5,220	1,085
Denbighshire	2,991	-227	933	57	1,774	59,273	57,671	97.3	4	1,598	3,372	381
Flintshire	3,274	-256	713	289	2,016	98,004	95,076	97.0	52	2,876	4,892	1,618
Wrexham	4,979	-240	983	48	3,708	74,235	71,286	96.0	-10	2,959	6,667	1,688
Powys	4,561	-441	1,296	125	2,699	95,898	93,048	97.0	20	2,830	5,529	968
Ceredigion	2,630	159	974	83	1,732	47,789	46,212	96.7	15	1,562	3,294	664
Pembrokeshire	3,253	-211	-126	1	3,167	74,290	71,002	95.6	-9	3,297	6,464	3,211
Carmarthenshire	8,083	-357	875	-5	6,856	108,748	104,357	96.0	2	4,389	11,245	3,162
Swansea	9,018	1,000	2,844	468	6,706	135,441	125,251	92.5	48	10,142	16,848	7,830
Neath Port Talbot	3,407	-164	898	261	2,084	76,349	74,467	97.5	10	1,872	3,956	549
Bridgend	6,830 (c)	-302	1,180	185	5,163	87,133	83,019	95.3	32	4,082	9,245	2,415
Vale of Glamorgan	3,424	-168	1,174	151	1,931	90,738	86,859	95.7	19	3,860	5,791	2,367
Cardiff	11,474	-918	2,404	796	7,356	197,293	189,515	96.1	70	7,708	15,064	3,590
Rhondda Cynon Taf	6,865 (c)	-287	2,305	171	4,102	116,994	112,602	96.2	52	4,340	8,442	1,577
Merthyr Tydfil	5,255 (c)	-224	226	92	4,713	30,302	28,286	93.3	2	2,014	6,727	1,472
Caerphilly	3,976	-198	1,075	72	2,631	75,709	71,571	94.5	34	4,104	6,735	2,759
Blaenau Gwent	4,778	-62	924	0	3,792	33,831	30,781	91.0	0	3,050	6,842	2,064
Torfaen	3,862	-141	520	42	3,159	47,706	45,481	95.3	0	2,225	5,384	1,522
Monmouthshire	2,952	-142	925	51	1,834	73,458	70,957	96.6	4	2,497	4,331	1,379
Newport	5,590	325	1,176	110	4,629	78,019	74,402	95.4	8	3,609	8,238	2,648
Total Wales	110,231 (c)	-5,412	21,734	3,156	79,929	1,807,693	1,730,623	95.7	364	76,706	156,635	46,404

(a) The amounts are net of all deductions on council tax bills, such as council tax reduction scheme.

(b) Includes bills raised (positive) and reductions for overbilling (negative) for previous years.

(c) Any differences compared to arrears carried forward are due to incorrectly stated arrears in the previous year.

Chart 3 shows that Merthyr Tydfil has the highest amount outstanding per chargeable dwelling at £253 whereas Neath Port Talbot has the lowest at £62. The Wales average is £113.

Chart 3: Amounts outstanding per chargeable dwelling at 31 March 2021

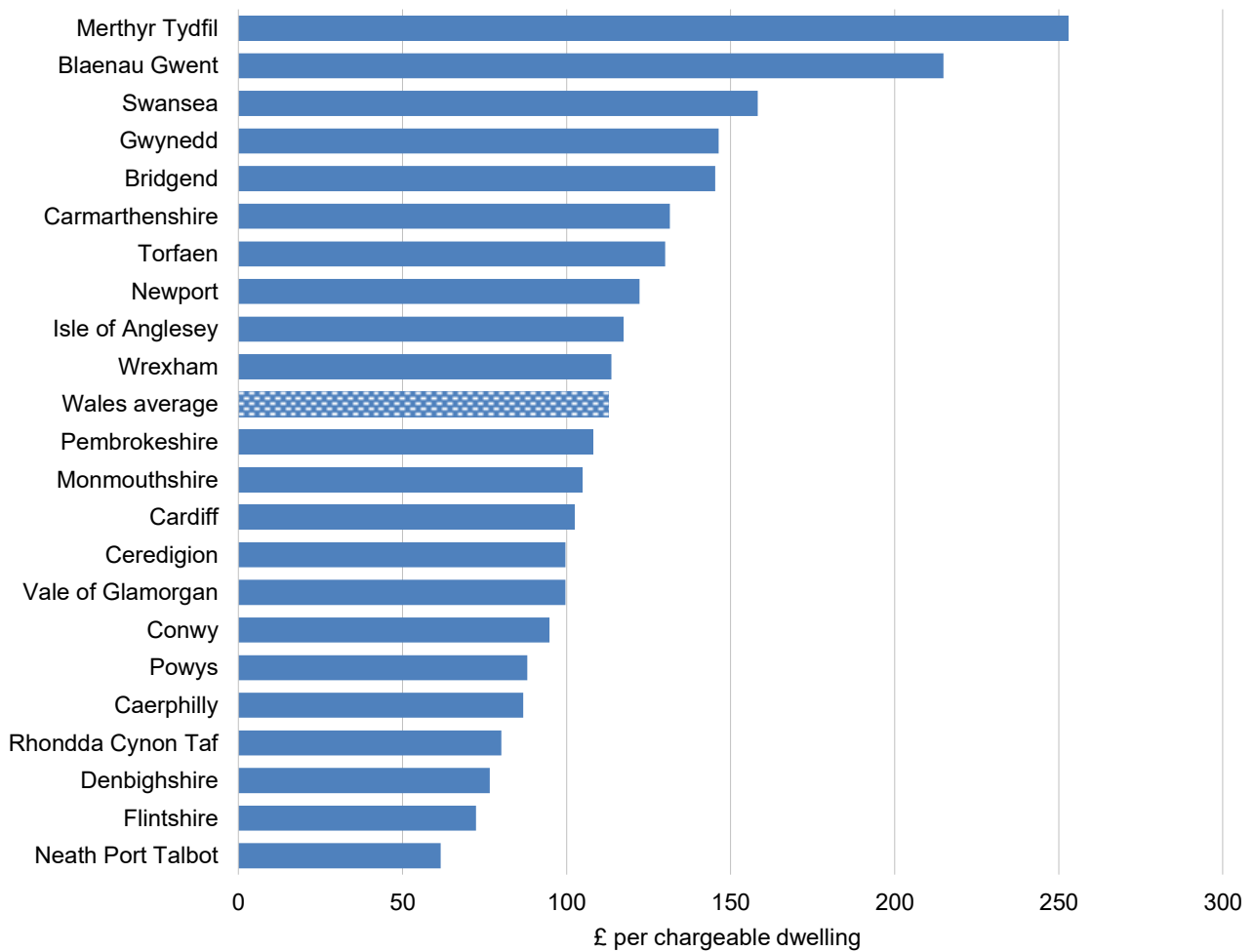
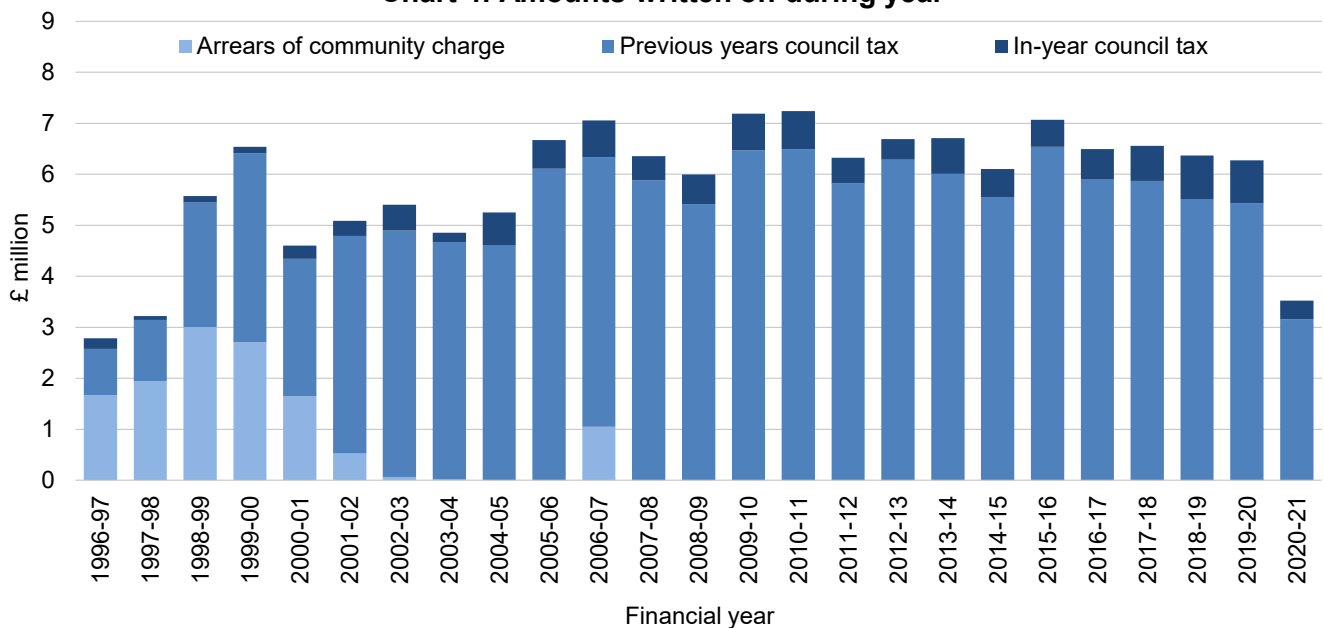


Chart 4 shows the amount of council tax written off during the year. Billing authorities wrote off £3.5 million of council tax arrears in 2020-21.

Chart 4: Amounts written off during year



Glossary

Data sources

The main source of information about council tax collection are the Council Tax Collection (CTC) returns from billing authorities.

Background

County and county borough councils are known as billing authorities, i.e. they collect council tax on behalf of the other charging authorities, namely police authorities and local community councils.

The CTC returns cover information about actual council tax raised and received, together with information about the arrears of council tax and the former community charge. The figures are net of all deductions on bills, including those covered by the council tax reduction scheme. Data are currently available, for the current structure of Welsh local authorities, from 1996-97 onwards.

The assumed collection rate is the billing authority's estimate of the percentage of council tax for the year that will be ultimately paid. In arriving at a percentage collection rate, authorities take into account the likely sum to be collected, previous collection experience and any other relevant factors. They make an estimated allowance for sums from the council tax reduction scheme and write-offs/non-collection.

The main point to note in respect of council tax collection information is that billing authorities sometimes face difficulties in separating receipts of arrears of council tax from payments in respect of the current year. In these cases, the figures may have been estimated by billing authorities.

Key quality information

Official Statistics are produced to high professional standards set out in the Code of Practice for Official Statistics. They undergo regular quality assurance reviews to ensure that they meet customer needs. They are produced free from any political reference.

This section provides a summary of information on this output against six dimensions of quality: Relevance, Accuracy, Timeliness and Punctuality, Accessibility and Clarity, Coherence, and Comparability.

Relevance

The statistics are important and have a number of uses, for example: advice to Ministers; local government finance revenue settlement calculations; unitary authority comparisons and benchmarking; expenditure in Wales compared to other countries; informing the debate in the Welsh Parliament and beyond; assisting in research in public expenditure issues; economic analysis.

Accuracy

The main source of information on local authority council tax collection is the Council Tax Collection (CTC) return. The latest returns relate to the 2020-21 financial year.

We collect 100% of returns from all twenty-two county councils. The collection is a 100% survey and as such no estimation of the figures is calculated, and hence there is no sampling error.

In tables where figures have been rounded to the nearest final digit there may be an apparent discrepancy between the sum of the constituent items and the total as shown.

Once we receive the data, it goes through further validation and verification checks, for example:

- spend per head by local authority;
- arithmetic consistency checks;
- cross checks with other relevant data collections;
- thorough tolerance checks;
- outturn comparison with budgets;
- cross checks with data from other government departments;
- verification that data outside of tolerances are correct.

The data that is collected adhere to recognised professional standards. Specifically, the finance data is required under legislation and also must adhere to CIPFA accounting procedures. However, further guidelines are also available on the interpretation of these standards to ensure consistency.

Timeliness and punctuality

The data collection is carried out in April and May. The data is normally published in June/July, this allows time to collect, collate and validate the data.

All outputs adhere to the Code of Practice by pre-announcing the data of publication through the [upcoming calendar](#) web pages.

Accessibility and clarity

The Welsh local government finance statistics are published in an accessible, orderly, pre-announced manner on the Welsh Government website at 9:30am on the day of publication. All releases are available to download for free.

More detailed data are also available at the same time on the [StatsWales website](#) and this can be manipulated online or downloaded into spreadsheets for use offline.

We aim to use Plain English in our outputs and all outputs adhere to the Welsh Government accessibility policy. Furthermore, all our headlines are published in Welsh and English.

We regularly peer review our outputs.

Comparability and coherence

Adhering to the professional code (CIPFA's SeRCOP) has meant that changes over time have been minimal. Where there have been time series which are not comparable from the start of the time series to the end this will be shown clearly in the outputs. Where advance warning is known of future changes these will be pre-announced in accordance with Welsh Government arrangements.

The existence of a professional code and our adherence to it provides assurance that the data are consistent across domains, such as local authorities.

Data on council tax are also available for [England](#) and [Scotland](#). The council tax system does not apply to Northern Ireland.

National Statistics status

The [United Kingdom Statistics Authority](#) has designated these statistics as National Statistics, in accordance with the Statistics and Registration Service Act 2007 and signifying compliance with the [Code of Practice for Statistics](#).

National Statistics status means that official statistics meet the highest standards of trustworthiness, quality and public value.

All official statistics should comply with all aspects of the Code of Practice for Statistics. They are awarded National Statistics status following an assessment by the UK Statistics Authority's regulatory arm. The Authority considers whether the statistics meet the highest standards of Code compliance, including the value they add to public decisions and debate.

It is Welsh Government's responsibility to maintain compliance with the standards expected of National Statistics. If we become concerned about whether these statistics are still meeting the appropriate standards, we will discuss any concerns with the Authority promptly. National Statistics status can be removed at any point when the highest standards are not maintained, and reinstated when standards are restored.

Well-being of Future Generations Act (WFG)

The Well-being of Future Generations Act 2015 is about improving the social, economic, environmental and cultural well-being of Wales. The Act puts in place seven well-being goals for Wales. These are for a more equal, prosperous, resilient, healthier and globally responsible Wales, with cohesive communities and a vibrant culture and thriving Welsh language. Under section (10)(1) of the Act, the Welsh Ministers must (a) publish indicators ("national indicators") that must be applied for the purpose of measuring progress towards the achievement of the Well-being goals, and (b) lay a copy of the national indicators before Senedd Cymru. The 46 national indicators were laid in March 2016.

Information on the indicators, along with narratives for each of the well-being goals and associated technical information is available in the [Well-being of Wales report](#).

Further information on the [Well-being of Future Generations \(Wales\) Act 2015](#).

The statistics included in this release could also provide supporting narrative to the national indicators and be used by public services boards in relation to their local well-being assessments and local well-being plans.

Further details

The document is available at: <https://gov.wales/council-tax-collection-rates>

Further data is available on our [StatsWales website](#).

Open data

The data is also accessible directly via the StatsWales OData service. Links to data and metadata can be found below each view on the [StatsWales website](#) within the 'Open Data' tab.

Next update

June 2022 - Statistical first release and StatsWales update for 2021-22.

We want your feedback

We welcome any feedback on any aspect of these statistics which can be provided by email to stats.finance@gov.wales.

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