



Council Tax Collection Rates in Wales: 2023-24

11 June 2024
SFR 46/2024

Key points

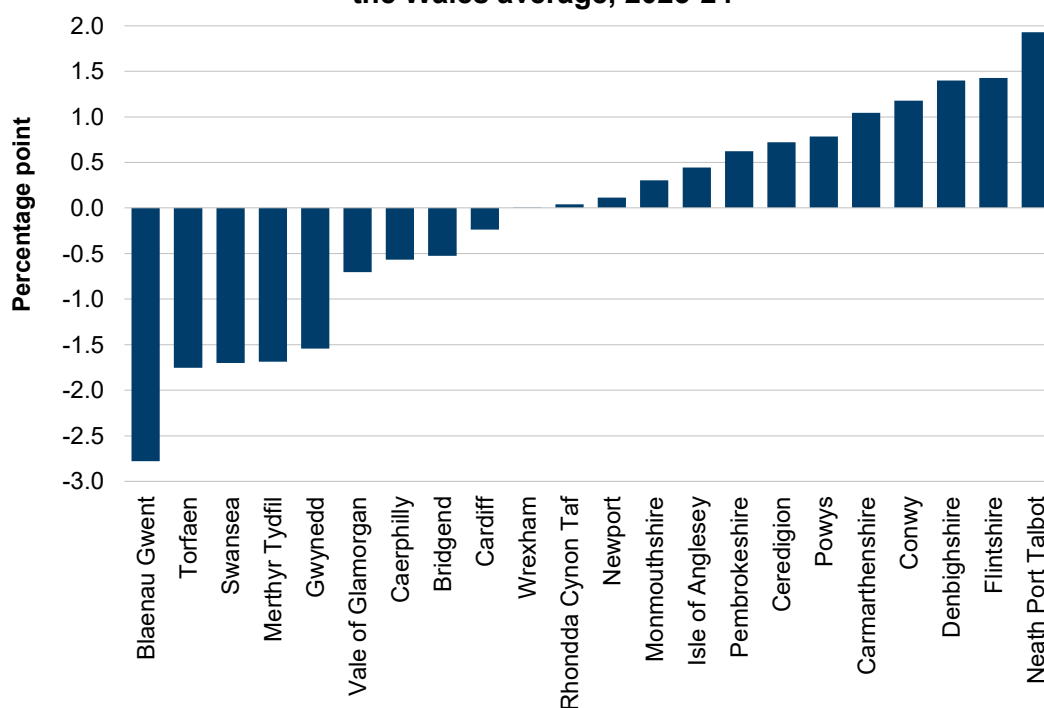
- In 2023-24, billing authorities collected 96.0% of council tax billed, a decrease of 0.1 percentage points.
- 9 authorities recorded a year-on-year increase in their collection rate in 2023-24 and 13 recorded a decrease.
- Neath Port Talbot recorded the highest in-year collection rate at 97.9% whilst Blaenau Gwent recorded the lowest at 93.2%.
- The amount collected in respect of 2023-24 bills, excluding council tax reduction scheme, was £2,036 million out of £2,122 million collectable.
- During 2023-24, billing authorities collected £42 million of arrears and wrote off £8 million as uncollectable.
- The total amount outstanding at 31 March 2024 was £224 million, of which £85 million was in-year arrears.

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 2023-24 financial year.

Figure 1: Council tax collection rates: percentage point difference from the Wales average, 2023-24



Additional information is available on the [StatsWales website](https://stats.wales.gov.uk).

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Twitter: [@StatisticsWales](https://twitter.com/StatisticsWales)

Table 1 shows a year-on-year comparison of in-year collection rates across all authorities. Vale of Glamorgan has the largest year-on-year collection rate increase of 0.7 percentage points whereas Pembrokeshire, Bridgend and Cardiff's rate decreased by 0.5 percentage points.

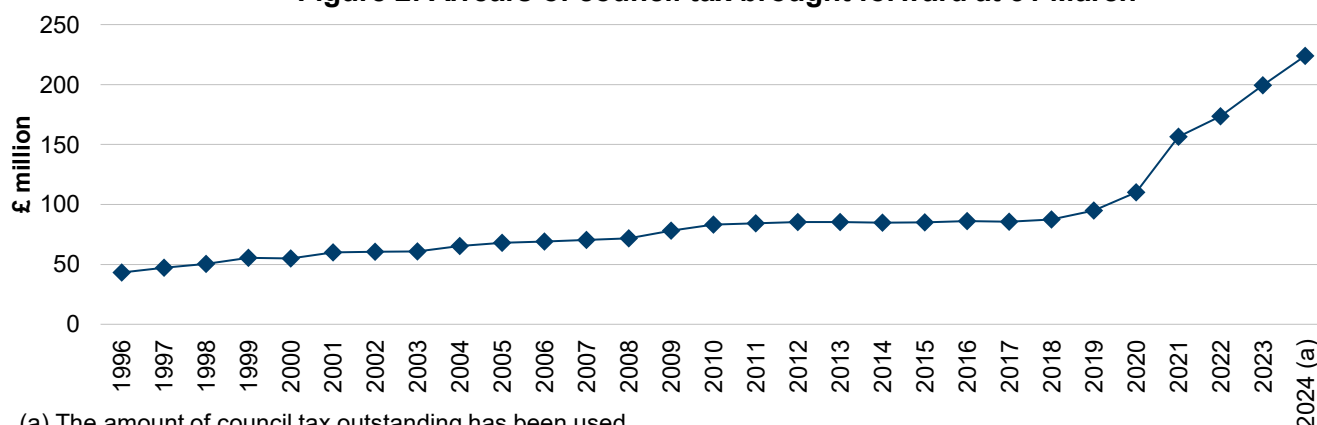
Table 1: Council tax collection rates

Per cent

Billing authority	Amount collected in-year as a percentage of the total collectable debit (a)			Memorandum:	
	2022-23	2023-24	Percentage point change	Assumed collection rate 2023-24 (b)	Percentage point difference to actual rate
Isle of Anglesey	96.6	96.4	-0.1	98.5	-2.1
Gwynedd	94.5	94.4	-0.1	99.0	-4.6
Conwy	97.3	97.1	-0.1	98.0	-0.9
Denbighshire	97.7	97.4	-0.3	98.6	-1.2
Flintshire	97.4	97.4	-0.0	98.8	-1.4
Wrexham	95.7	96.0	0.2	98.0	-2.0
Powys	97.2	96.8	-0.4	98.5	-1.7
Ceredigion	96.7	96.7	0.0	98.8	-2.1
Pembrokeshire	97.1	96.6	-0.5	98.0	-1.4
Carmarthenshire	97.3	97.0	-0.3	97.5	-0.5
Swansea	94.4	94.3	-0.1	94.5	-0.2
Neath Port Talbot	97.8	97.9	0.1	98.0	-0.1
Bridgend	95.9	95.4	-0.5	97.5	-2.1
Vale of Glamorgan	94.6	95.3	0.7	97.1	-1.8
Cardiff	96.2	95.7	-0.5	98.5	-2.8
Rhondda Cynon Taf	96.3	96.0	-0.3	97.3	-1.2
Merthyr Tydfil	94.7	94.3	-0.4	96.0	-1.7
Caerphilly	94.9	95.4	0.5	97.5	-2.1
Blaenau Gwent	92.7	93.2	0.4	95.0	-1.8
Torfaen	94.1	94.2	0.1	98.0	-3.8
Monmouthshire	96.1	96.3	0.1	99.0	-2.7
Newport	96.1	96.1	0.0	98.0	-1.9
Wales average	96.1	96.0	-0.1	97.7	-1.8
Minimum	92.7	93.2		94.5	
Maximum	97.8	97.9		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.

Figure 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 £24.5 million or 12.3%.

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

£ thousand

	Arrears					In-year council tax 2023-24					Change in arrears over previous year 12=(11-1)	
	Total arrears brought forward at 01/04/23 1	Prior year debits/credits raised in 2023-24 (b) 2	Amount collected during 2023-24 3	Arrears written off as bad debts during current year 4	Arrears outstanding at 31/03/24 5=(1+2-3-4)	Amounts collected during year 7	Collection rate (%) 8=(7/6)	Amounts written off as bad debts during year 9	Arrears outstanding at 31/03/24 10=(6-7-9)	Total Arrears outstanding at 31/03/24 11=(10+5)		
Billing authority												
Isle of Anglesey	4,790	-222	774	140	3,654	54,200	52,254	96.4	4	1,942	5,596	806
Gwynedd	13,008	-1,710	951	251	10,096	104,703	98,861	94.4	21	5,821	15,917	2,909
Conwy	6,832	109	1,459	401	5,081	91,409	88,797	97.1	17	2,595	7,676	844
Denbighshire	3,896 (c)	-209	1,157	195	2,335	68,794	66,981	97.4	22	1,791	4,126	230
Flintshire	5,140	-429	1,555	366	2,790	114,183	111,205	97.4	111	2,867	5,657	517
Wrexham	9,443	-189	1,890	646	6,718	88,665	85,090	96.0	25	3,550	10,268	825
Powys	6,436	-627	1,588	251	3,970	113,400	109,715	96.8	33	3,652	7,622	1,186
Ceredigion	3,885	229	1,469	101	2,544	56,745	54,865	96.7	7	1,873	4,417	532
Pembrokeshire	7,174 (c)	-389	1,594	7	5,184	93,386	90,200	96.6	-14	3,200	8,384	1,210
Carmarthenshire	12,582	-511	1,215	-1	10,857	127,949	124,125	97.0	1	3,823	14,680	2,098
Swansea	21,695	-1,651	3,249	1,439	15,356	157,009	148,001	94.3	58	8,950	24,306	2,611
Neath Port Talbot	3,947	-239	1,063	457	2,188	85,544	83,744	97.9	13	1,787	3,975	28
Bridgend	12,004 (c)	-340	2,338	289	9,037	99,531	94,991	95.4	25	4,515	13,552	1,548
Vale of Glamorgan	9,864	-420	3,772	-25	5,697	107,143	102,066	95.3	-3	5,080	10,777	913
Cardiff	18,314	-1,477	4,560	1,327	10,950	229,380	219,578	95.7	157	9,645	20,595	2,281
Rhondda Cynon Taf	10,649	-655	2,493	347	7,154	134,260	128,896	96.0	77	5,287	12,441	1,792
Merthyr Tydfil	7,875 (c)	-378	1,061	293	6,143	34,876	32,881	94.3	22	1,973	8,116	241
Caerphilly	9,294	-460	2,544	228	6,062	88,830	84,742	95.4	49	4,039	10,101	807
Blaenau Gwent	7,913	-133	1,837	296	5,647	37,799	35,223	93.2	10	2,566	8,213	300
Torfaen	7,851	-152	1,794	147	5,758	54,065	50,936	94.2	4	3,125	8,883	1,032
Monmouthshire	5,929	-371	1,841	52	3,665	86,904	83,660	96.3	1	3,243	6,908	979
Newport	10,748	-413	1,893	485	7,957	93,329	89,669	96.1	21	3,639	11,596	848
Total Wales	199,269 (c)	-10,637	42,097	7,692	138,843	2,122,104	2,036,480	96.0	661	84,963	223,806	24,537

(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.

Figure 3 shows that Merthyr Tydfil has the highest amount outstanding per chargeable dwelling at £302 whereas Neath Port Talbot has the lowest at £62. The Wales average is £159.

Figure 3: Amounts outstanding per chargeable dwelling at 31 March 2024

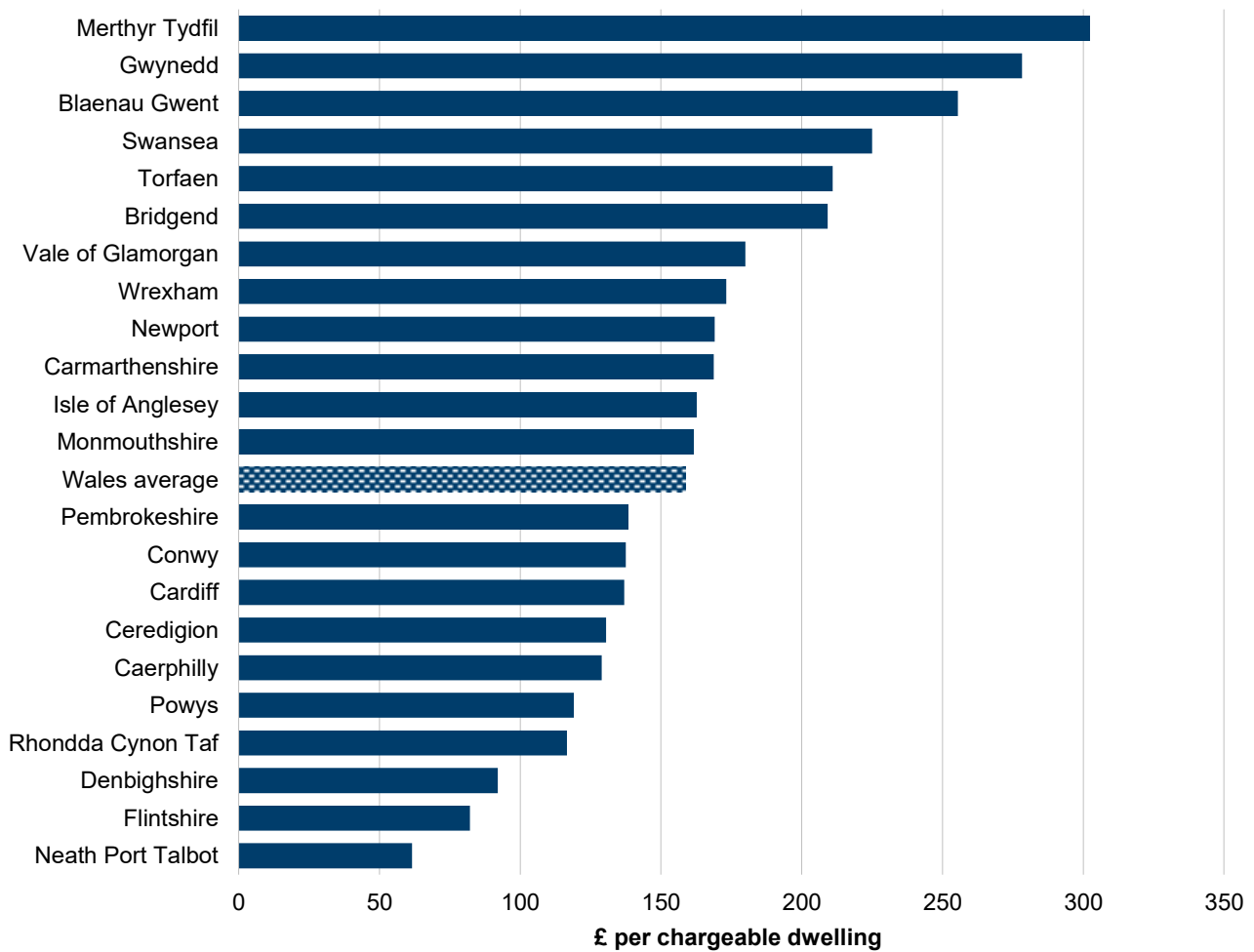
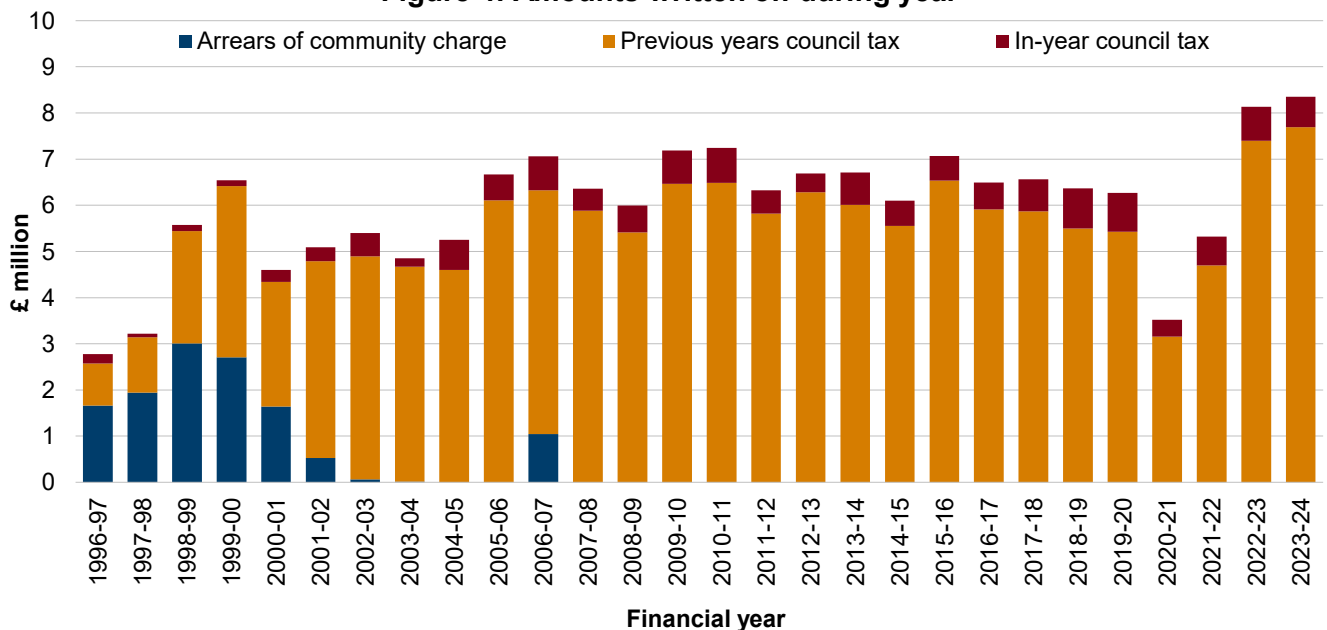


Figure 4 shows the amount of council tax written off during the year. Billing authorities wrote off £8.4 million of council tax arrears in 2023-24.

Figure 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.

Quality and methodology information

Official statistics status

All official statistics should show the standards of the [Code of Practice for Statistics](#).

These are accredited official statistics. They were independently reviewed by the Office for Statistics Regulation in March 2019. They comply with the standards of trustworthiness, quality and value in the Code of Practice for Statistics.

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

Accredited official statistics are called National Statistics in the Statistics and Registration Service Act 2007.

Statement of compliance with the Code of Practice for Statistics

Our statistical practice is regulated by the Office for Statistics Regulation (OSR). OSR sets the standards of trustworthiness, quality and value in the Code of Practice for Statistics that all producers of official statistics should adhere to.

All of our statistics are produced and published in accordance with a number of statements and protocols to enhance trustworthiness, quality and value. These are set out in the Welsh Government's [Statement of Compliance](#).

These [accredited official statistics](#) demonstrate the standards expected around trustworthiness, quality and public value in the following ways.

You are welcome to contact us directly with any comments about how we meet these standards. Alternatively, you can contact OSR by emailing regulation@statistics.gov.uk or via the OSR website.

Trustworthiness

The main source of information on local authority council tax collection is the Council Tax Collection (CTC) return.

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.

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.

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.

The statistics that are 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.

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.

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.

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

Quality

The published figures are compiled by professional analysts using the latest available data and applying methods using their professional judgement and analytical skillset.

Statistics published by Welsh Government adhere to the Statistical Quality Management Strategy which supplements the Quality pillar of the Code of Practice for Statistics and the European Statistical System principles of quality for statistical outputs.

When data is received through the CTC returns Validation checks are performed by Welsh Government statisticians and queries referred to local authorities where necessary. The statistical release is then drafted and quality assured by senior statisticians and published in line with the [Code of Practice for Statistics \(UK Statistics Authority\)](#).

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.

Value

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.

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.

Well-being of Future Generations Act (WFG)

The Well-being of Future Generations Act 2015 is about improving the social, economic, environmental and cultural wellbeing of Wales. The Act puts in place seven wellbeing 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 wellbeing goals, and (b) lay a copy of the national indicators before Senedd Cymru. Under section 10(8) of the Well-being of Future Generations Act, where the Welsh Ministers revise the national indicators, they must as soon as reasonably practicable (a) publish the indicators as revised and (b) lay a copy of them before the Senedd. These national indicators were laid before the Senedd in 2021. The indicators laid on 14 December 2021 replace the set laid on 16 March 2016.

Information on the indicators, along with narratives for each of the wellbeing goals and associated technical information is available in the [Wellbeing 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 wellbeing assessments and local wellbeing 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 2025 - Statistical first release and StatsWales update for 2024-25.

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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