

Statistics Publication Notice

Economy (Local Government Finance)

A National Statistics Publication for Scotland

COUNCIL TAX COLLECTION STATISTICS 2011-12

28 June 2012



This statistics publication notice provides Council Tax (CT) collection figures by Scottish Local Authorities for the financial year 2011-12 and previous years. The key points are:

- In 2011-12 for Scotland as a whole, the total amount of Council Tax billed (excluding Council Tax Benefit) was £1.987 billion. Of this total, £1.886 billion was collected by 31 March 2012 (see table 1).
- Between 1993-94 and 2011-12, the overall total amount of Council Tax billed in Scotland was £28.271 billion, of which £27.225 billion, or **96.3%**, was collected by **31 March 2012** (see table 1).
- **The provisional Scotland total in-year CT collection rate for 2011-12 was 94.9%**, a 0.2 percentage point increase on the audited figure from the previous year (see table 2).
- Provisional in-year CT collection rates for 2011-12 ranged from 91.0 per cent to 97.4 per cent across the 32 local authorities.
- In-year collection rates have improved steadily from 87.2% in 1998-99 to 91.4% in 2002-03 and now 94.9% in 2011-12. This reflects improvements in the collection of CT in the billing year.

The in-year Council Tax collection rate is an Accounts Commission Statutory Performance Indicator. The figures for 2011-12 in this Statistical Publication Notice are provisional, pre-audit estimates. Audited figures for 2011-12 will be published by Audit Scotland in due course and will be found at <http://www.audit-scotland.gov.uk/performance/service/> under 'Corporate management' (indicator 6).

TABLES

Table 1: Summary of reported amounts of Council Tax billed and received: Scotland

Table 2: Summary of **in-year** Council Tax percentage received, by year to which the bill refers: Scotland and Local Authorities

Table 3: Summary of **total** Council Tax percentage received by 31 March 2012, by year to which bill refers: Scotland and Local Authorities

Table 1: Summary of reported amounts of Council Tax billed and received: Scotland

31 March 2012

	Year to which bill refers	Net amount billed (£000s)	Amount received (£000s) as at 31 March 2012	Percentage received as at 31 March 2012
Latest Year to Previous Years	2011-12	1,987,339	1,886,360	94.9
	2010-11	1,968,257	1,887,406	95.9
	2009-10	1,960,787	1,883,065	96.0
	2008-09	1,959,861	1,883,219	96.1
	2007-08	1,934,436	1,864,771	96.4
	2006-07	1,861,236	1,796,693	96.5
	2005-06	1,771,011	1,711,757	96.7
	2004-05	1,660,047	1,606,318	96.8
	2003-04	1,574,350	1,521,474	96.6
	2002-03	1,498,372	1,447,720	96.6
	2001-02	1,413,310	1,365,483	96.6
	2000-01	1,325,129	1,279,791	96.6
	1999-00	1,244,513	1,203,626	96.7
	1998-99	1,193,803	1,151,406	96.4
	1997-98	1,114,889	1,072,757	96.2
1996-97	1,002,303	963,943	96.2	
1993-94 to 1995-96	2,801,355	2,699,028	96.3	
Total for previous years	1993-94 to 2010-11	26,283,660	25,338,455	96.4
Total for all years to	31 March 2012	28,270,999	27,224,815	96.3

Source: Information supplied by Councils to Scottish Government on the statistical return Council Tax and Community Charge Receipts (CTRR)

- All figures are NET of discounts (eg single persons discount), exemptions and surcharges (although not all councils 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.
- Up to and including 1995-96 the figures for amounts billed and collected include Council Water Charges
- **Dumfries and Galloway** has only provided figures from 1996-97 onwards
- Surcharges: Councils 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, Eilean Siar, Fife, North Ayrshire, Renfrewshire, Scottish Borders and Shetland Islands.**
- 2005-06 onwards - Figures **include** additional amounts in respect of reduced Second Home/Long Term Empty property discounts

Table 2: Summary of in-year Council Tax percentage received, by year to which the bill refers: Scotland and Local Authorities ⁽¹⁾

	2002-03	2003-04	2004-05	2005-06 ⁽²⁾	2006-07 ⁽²⁾	2007-08 ⁽²⁾	2008-09 ⁽²⁾	2009-10 ⁽²⁾	2010-11 ⁽²⁾	2011-12 ⁽²⁾
	Percentage collected in billing year	Percentage collected in billing year	Percentage collected in billing year	Percentage collected in billing year	Percentage collected in billing year	Percentage collected in billing year	Percentage collected in billing year	Percentage collected in billing year	Percentage collected in billing year	Percentage collected in billing year (provisional)
Scotland	91.4	91.7	92.7	93.3	93.8	94.2	94.3	94.4	94.7	94.9
Aberdeen City	90.1	90.2	91.5	92.2	93.3	93.8	94.5	94.0	93.3	94.6
Aberdeenshire	94.0	94.0	95.3	95.8	95.9	96.1	96.0	95.7	95.8	96.2
Angus ⁽³⁾	94.7	95.0	95.6	95.8	96.4	96.6	96.5	96.5	97.4	96.9
Argyll & Bute	93.0	94.0	95.5	94.9	95.7	95.8	96.0	95.9	96.1	95.7
Clackmannanshire ⁽³⁾	90.2	91.2	91.3	92.1	92.6	92.6	92.9	93.1	93.3	95.2
Dumfries & Galloway	94.0	94.1	94.6	94.1	94.8	95.0	95.3	95.4	95.5	95.7
Dundee City ⁽³⁾	85.7	86.2	87.1	90.7	90.7	92.1	91.3	91.4	92.9	93.3
East Ayrshire ⁽³⁾	88.3	90.1	91.3	92.0	92.4	92.4	94.1	94.1	94.2	94.3
East Dunbartonshire	93.6	94.1	94.7	95.3	95.6	96.2	96.3	96.5	96.6	96.5
East Lothian	94.5	95.3	96.0	96.1	96.1	96.2	96.1	95.4	95.3	95.7
East Renfrewshire ⁽³⁾	95.2	95.4	95.4	95.7	95.9	96.4	96.2	96.5	96.8	97.2
Edinburgh, City of	90.7	87.6	90.4	91.8	92.6	92.9	93.0	92.8	94.3	93.5
Eilean Siar ⁽³⁾	91.1	92.0	92.6	93.9	93.7	94.3	94.6	94.5	94.6	91.0
Falkirk	94.0	94.6	95.2	95.9	96.2	96.4	96.1	96.0	96.1	96.0
Fife ⁽³⁾	91.9	93.0	93.9	94.0	94.3	94.3	93.5	93.9	93.8	95.2
Glasgow City ⁽³⁾	83.7	85.1	85.6	86.1	86.0	88.0	90.0	92.0	92.3	92.6
Highland	92.6	93.5	94.1	95.1	95.4	95.5	95.3	95.0	95.4	95.5
Inverclyde	88.0	89.4	90.7	91.9	93.1	93.5	93.3	93.7	94.0	94.2
Midlothian ⁽³⁾	93.1	93.9	94.2	94.2	94.3	94.6	94.1	92.7	93.0	93.6
Moray ⁽³⁾	92.7	94.9	95.6	96.0	96.6	96.8	96.7	96.8	97.0	97.3
North Ayrshire	89.9	89.8	91.7	92.8	93.3	93.8	93.6	93.8	93.6	93.6
North Lanarkshire ⁽³⁾	92.2	93.2	93.6	94.2	94.6	94.8	94.2	94.5	94.5	94.3
Orkney Islands	97.7	97.8	97.3	97.6	97.8	97.7	97.4	97.7	97.6	97.4
Perth & Kinross	95.0	95.3	96.1	96.4	96.6	96.4	96.2	96.3	97.2	96.6
Renfrewshire ⁽³⁾	93.5	93.9	94.2	94.7	94.9	95.0	94.5	94.6	95.1	95.6
Scottish Borders	96.0	95.6	96.6	96.7	96.8	96.6	96.7	96.6	96.4	96.4
Shetland Islands	96.1	95.9	96.1	96.0	96.3	96.4	96.5	96.5	96.4	96.7
South Ayrshire	94.0	94.3	94.5	94.8	94.8	95.3	94.7	94.8	95.2	94.8
South Lanarkshire ⁽³⁾	93.5	93.9	94.6	94.8	95.1	95.2	94.9	94.9	94.7	95.6
Stirling	95.8	96.4	96.4	96.8	96.9	97.1	97.1	97.2	97.4	97.3
West Dunbartonshire ⁽³⁾	87.0	87.5	89.4	90.4	92.1	92.8	93.0	94.1	94.1	94.2
West Lothian	92.3	92.7	93.0	93.5	93.8	94.0	94.0	94.4	94.4	93.8

Source: 2002-03 to 2010-11 - Statutory Performance Indicators published by Audit Scotland, 2011-12 - Information supplied by Councils to Scottish Government on the CTRR statistical return

(1) The figures exclude Council Tax Benefit 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) 2005-06 onwards - Figures **include** additional amounts in respect of reduced Second Home/Long Term Empty property discounts

(3) **For 2011-12 only:** These councils have reported their collection rates on a "line by line" accounting basis. Earlier statistical collections did not ask councils for information on the accounting basis used.

Table 3: Summary of reported council tax percentage received as at 31 March 2012, by year to which the bill refers ⁽¹⁾

	2002-03	2003-04	2004-05	2005-06 ⁽²⁾	2006-07 ⁽²⁾	2007-08 ⁽²⁾	2008-09 ⁽²⁾	2009-10 ⁽²⁾	2010-11 ⁽²⁾	2011-12 ⁽²⁾
Scotland	96.6	96.6	96.8	96.7	96.5	96.4	96.1	96.0	95.9	94.9
Aberdeen City	96.8	96.7	96.8	96.9	97.0	96.8	96.7	96.3	95.9	94.6
Aberdeenshire	98.4	98.2	98.4	98.4	98.5	98.4	98.0	97.5	99.5	96.2
Angus ⁽³⁾	98.2	98.1	98.2	98.1	98.2	98.0	97.7	97.8	97.7	96.9
Argyll & Bute	97.2	97.4	97.7	97.5	97.9	97.7	97.6	97.5	97.1	95.7
Clackmannanshire ⁽³⁾	96.4	96.7	96.0	96.4	96.7	96.1	95.9	96.1	95.8	95.2
Dumfries & Galloway	98.0	98.0	97.8	97.6	97.5	97.3	97.2	97.2	96.8	95.7
Dundee City ⁽³⁾	94.8	94.4	94.4	95.4	94.9	95.3	95.0	94.4	95.0	93.3
East Ayrshire ⁽³⁾	97.3	97.7	98.0	97.9	97.5	96.9	97.0	97.0	96.5	94.3
East Dunbartonshire	98.0	98.0	98.0	97.8	97.9	98.0	97.6	97.7	97.6	96.5
East Lothian	97.9	98.0	98.2	98.2	98.0	97.9	97.5	97.5	96.9	95.7
East Renfrewshire ⁽³⁾	98.8	98.6	98.4	98.3	98.1	97.9	97.7	97.9	97.7	97.2
Edinburgh, City of	96.0	95.7	96.1	96.1	95.7	95.9	95.5	95.3	94.9	93.5
Eilean Siar	97.9	98.1	98.1	98.3	98.1	98.0	97.7	97.0	96.5	91.0
Falkirk ⁽³⁾	98.2	98.2	98.2	98.3	98.2	98.1	97.7	97.4	97.2	96.0
Fife ⁽³⁾	97.6	97.7	97.6	97.3	97.1	96.6	96.0	95.9	95.4	95.2
Glasgow City ⁽³⁾	90.9	91.1	91.6	90.8	90.3	90.9	91.0	92.4	92.8	92.6
Highland	98.0	98.0	98.0	98.1	98.2	98.0	97.6	97.2	97.1	95.5
Inverclyde	95.8	95.9	95.9	96.0	96.2	95.6	95.6	95.3	95.0	94.2
Midlothian ⁽³⁾	97.2	97.1	97.1	96.9	96.8	96.5	95.8	95.0	94.4	93.6
Moray ⁽³⁾	98.1	98.5	98.5	98.6	98.6	98.4	98.2	98.3	98.1	97.3
North Ayrshire	96.0	96.0	96.2	96.4	96.7	96.4	96.0	95.8	95.1	93.6
North Lanarkshire ⁽³⁾	97.1	97.2	97.2	96.9	96.7	96.2	95.6	95.4	95.1	94.3
Orkney Islands	99.4	99.3	99.3	99.3	99.3	99.1	98.8	98.7	98.4	97.4
Perth & Kinross	97.9	98.0	98.2	98.2	98.1	97.3	97.1	97.2	97.1	96.6
Renfrewshire ⁽³⁾	97.5	97.2	97.0	96.9	96.5	96.1	95.8	96.3	96.0	95.6
Scottish Borders	98.6	98.4	98.5	98.4	98.2	98.0	97.6	97.3	96.9	96.4
Shetland Islands	99.5	99.5	99.5	99.5	99.4	99.4	99.2	99.1	98.6	96.7
South Ayrshire	97.5	97.8	97.7	97.6	97.6	97.5	97.2	97.0	96.6	94.8
South Lanarkshire ⁽³⁾	97.4	97.3	97.2	97.0	96.9	96.7	96.3	96.0	95.4	95.6
Stirling	98.8	98.8	98.7	98.8	98.8	98.7	98.5	98.4	98.2	97.3
West Dunbartonshire ⁽³⁾	94.4	94.4	94.3	94.0	93.9	92.8	93.0	91.3	90.6	94.2
West Lothian	97.2	97.1	97.0	96.9	96.8	96.6	96.0	95.7	95.1	93.8

Source: Information supplied by Councils to Scottish Government on the statistical return Council Tax and Community Charge Receipts (CTRR)

(1) All figures are NET of discounts (eg single persons discount), exemptions and surcharges. The figures exclude Council Tax Benefit 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) 2005-06 onwards – Percentages received include additional amounts in respect of reduced Second Home/Long Term Empty property discounts.

(3) These councils have reported their collection rates on a “line by line” accounting basis. Earlier statistical collections did not ask councils for information on the accounting basis used.

BACKGROUND NOTES

1. DATA SOURCES

1.1 The Scottish Government's Council Tax and Community Charge Receipts Return (CTRR) collects data from Local Authorities on the total amounts of Council Tax billed and the total amounts collected for all years from 1993-94 to date, and is the source of all the data in tables 1 to 3, with the exception of the in-year collection rates in Table 2 for 2002-03 to 2010-11. The CTRR data is collected after the end of the financial year, but **before audit, and is therefore provisional**.

1.2 2011-12 is the first year for which councils have been asked in the statistical return 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 can produce no change in collection rates however it can also lead to slightly higher council tax collection rates.

1.2 The in-year collection rates in Table 2 for 2002-03 to 2010-11 are the published Statutory Performance Indicators produced by Audit Scotland. The 2011-12 in-year collection rates should be treated as **provisional figures**, with final audited figures for 2011-12 to be published by Audit Scotland.

2. DATA DEFINITIONS

2.1 All data are based on the actual amounts received from taxpayers, and are net of all discounts (e.g. 25% single persons discount) and exemptions. Surcharges are also excluded where possible, although some councils cannot do this for pre 1996-97 figures (see footnotes in tables for details).

2.2 The figures exclude Council Tax Benefit, are before any amounts written off for bad or doubtful debt, and reflect any correction to liabilities made after billing.

2.3 Figures from 1993-94 to 1995-96 include the amounts billed and collected for Water Charges.

3. REVISIONS AND CORRECTIONS

3.1 Any revisions and corrections to this publication and the data contained within it would be carried out in line with the Scottish Government's corrections and revisions policy:

<http://www.scotland.gov.uk/Topics/Statistics/About/compliance>

4. ENQUIRIES

4.1 Public enquiries (non-media) about the information contained in this Statistics Publication Notice should be addressed to:

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4.2 Media enquiries about the information in this Statistics Publication Notice should be addressed to Christina Stokes on 0131 244 2797

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