

Statistics Publication Notice

Economy (Local Government Finance)

A National Statistics Publication for Scotland

COUNCIL TAX COLLECTION STATISTICS 2007-08

25 June 2008



This statistics publication notice provides Council Tax (CT) collection figures by Scottish Local Authorities for the financial year 2007-08 and previous years. The key points are:

- In 2007-08, for Scotland as a whole, the total amount of Council Tax billed (excluding Council Tax Benefit) was £1.940 billion. Of this total, £1.829 billion was collected by 31 March 2008 (see table 1).
- **The provisional Scotland total in-year CT collection rate for 2007-08 was 94.2%**, a 0.4 percentage point increase from the previous year (see table 2).
- Between 1993-94 and 2007-08, the overall total amount of Council Tax billed in Scotland was £20.416 billion, of which £19.552 billion, or **95.8%** was collected by **31 March 2008** (see table 1).
- Provisional in-year CT collection rates for 2007-08 ranged from 88.0 per cent to 97.7 per cent.
- These provisional figures suggest that 25 out of 32 councils have improved on their 2006-07 in-year CT collection rate figures published by Audit Scotland. Three councils showed the same collection rate. The remaining (four) councils showed slight decreases but remained above the Scotland average.

The in-year Council Tax collection rate is an Accounts Commission Statutory Performance Indicator. The figures for 2007-08 in this Statistical Publication Notice are provisional, pre-audit estimates. Audited figures for 2007-08 will be published by Audit Scotland in due course and can 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 2008, by year to which bill refers: Local Authorities

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 1998-99 to 2006-07. The CTRR data is collected after the end of the financial year, but **before audit, and is therefore provisional**.
- 1.2 The in-year collection rates in Table 2 for 1998-99 to 2006-07 are the published Statutory Performance Indicators produced by Audit Scotland. The 2007-08 in-year collection rates should be treated as **provisional figures**, with final audited figures for 2007-08 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. THIS IS A NATIONAL STATISTICS PUBLICATION

- 3.1 "This is a National Statistics publication. It has been produced to high professional standards set out in the National Statistics Code of Practice Protocol - see http://www.statistics.gov.uk/about_ns/cop/default.asp

These statistics undergo regular quality assurance reviews to ensure that they meet customer needs. They are produced free from any political interference."

Details of pre-release access will be provided in the Scottish Government Statistics Website under 'Forthcoming Releases' - see <http://www.scotland.gov.uk/Publications/2005/03/18798>

4. ENQUIRIES

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

Statistical Support for Local Government Branch
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Victoria Quay
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Telephone 0131 244 7033 or e-mail lgfstats@scotland.gsi.gov.uk .

- 4.2 Media enquiries about the information in this Statistics Publication Notice should be addressed to Michael Berry on 0131 244 2967.

Internet: <http://www.scotland.gov.uk/stats/bulletins/00666>

Local Government Finance Statistics website: <http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance>

Table 1 : Summary of reported amounts of Council Tax billed and received⁽¹⁾⁽²⁾⁽³⁾⁽⁴⁾: Scotland					
				31 March 2008	
	Year to which bill refers⁽⁵⁾	Net amount billed (£000s)⁽²⁾	Amount received⁽²⁾ (£000s) as at 31 March 2008	Percentage received⁽²⁾ as at 31 March 2008	
Latest Year to Previous Years⁽³⁾	31 March 2008	2007-08	1,940,354	1,828,516	94.2
		2006-07	1,862,196	1,776,024	95.4
		2005-06	1,772,065	1,696,452	95.7
		2004-05	1,662,102	1,595,153	96.0
		2003-04	1,576,017	1,511,280	95.9
		2002-03	1,499,779	1,439,028	95.9
		2001-02	1,414,539	1,357,859	96.0
		2000-01	1,326,230	1,273,027	96.0
		1999-00	1,245,528	1,198,646	96.2
		1998-99	1,194,498	1,147,946	96.1
		1997-98	1,115,354	1,070,238	96.0
		1996-97	1,003,000	962,402	96.0
		1993-94 to 1995-96	2,803,883	2,695,735	96.1
	Total for previous years⁽³⁾	1993-94 to 2006-07	18,475,191	17,723,790	95.9
Total for all years to⁽³⁾	31 March 2008	1993-94 to 2007-08	20,415,510	19,552,290	95.8

Source: Information supplied by Councils to the 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 (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.

(2) Up to and including 1995-96 the figures for amounts billed and collected include Council Water Charges

(3) **Dumfries and Galloway** has only provided figures from 1996-97 onwards

(4) **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.**

(5) 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⁾

	Year to which bill refers									
	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06 ⁽²⁾	2006-07 ⁽²⁾	2007-08 ⁽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	87.2	88.3	89.2	90.6	91.4	91.7	92.7	93.3	93.8	94.2
Aberdeen City	89.6	89.7	89.9	89.8	90.1	90.2	91.5	92.2	93.3	94.7
Aberdeenshire	94.2	91.8	93.2	93.8	94.0	94.0	95.3	95.8	95.9	96.1
Angus	93.5	93.6	93.9	94.5	94.7	95.0	95.6	95.8	96.4	96.6
Argyll & Bute	88.3	90.1	91.8	92.5	93.0	94.0	95.5	94.9	95.7	95.3
Clackmannanshire	86.6	86.7	88.5	89.7	90.2	91.2	91.3	92.1	92.6	92.6
Dumfries & Galloway	88.1	92.0	93.5	94.2	94.0	94.1	94.6	94.1	94.8	95.0
Dundee City	87.3	86.6	85.0	85.0	85.7	86.2	87.1	90.7	90.7	92.1
East Ayrshire	81.8	83.2	85.3	86.4	88.3	90.1	91.3	92.0	92.4	92.4
East Dunbartonshire	90.0	91.0	91.0	92.9	93.6	94.1	94.7	95.3	95.6	96.2
East Lothian	87.2	90.8	92.4	94.2	94.5	95.3	96.0	96.1	96.1	96.2
East Renfrewshire	91.2	93.3	93.5	94.5	95.2	95.4	95.4	95.7	95.9	96.4
Edinburgh, City of	87.7	88.1	88.1	90.3	90.7	87.6	90.4	91.8	92.6	93.1
Eilean Siar	90.1	89.7	87.8	88.9	91.1	92.0	92.6	93.9	93.7	94.3
Falkirk	91.6	92.3	93.1	93.8	94.0	94.6	95.2	95.9	96.2	96.3
Fife	91.8	90.4	89.2	90.9	91.9	93.0	93.9	94.0	94.3	94.3
Glasgow City	77.3	78.9	80.1	81.5	83.7	85.1	85.6	86.1	86.0	88.0
Highland	90.1	91.1	91.4	92.2	92.6	93.5	94.1	95.1	95.4	95.5
Inverclyde	77.2	81.3	80.3	87.0	88.0	89.4	90.7	91.9	93.1	93.5
Midlothian	88.6	90.7	91.5	92.9	93.1	93.9	94.2	94.2	94.3	94.6
Moray	91.0	92.9	92.3	92.7	92.7	94.9	95.6	96.0	96.6	96.8
North Ayrshire	83.8	85.2	87.2	89.5	89.9	89.8	91.7	92.8	93.3	93.8
North Lanarkshire	83.8	86.2	87.9	90.8	92.2	93.2	93.6	94.2	94.6	94.8
Orkney Islands	96.1	96.3	96.4	97.3	97.7	97.8	97.3	97.6	97.8	97.7
Perth & Kinross	93.1	92.1	93.5	94.1	95.0	95.3	96.1	96.4	96.6	96.4
Renfrewshire	87.4	89.4	91.0	93.0	93.5	93.9	94.2	94.7	94.9	95.0
Scottish Borders	95.2	95.7	95.7	96.3	96.0	95.6	96.6	96.7	96.8	96.6
Shetland Islands	94.3	94.5	95.2	95.8	96.1	95.9	96.1	96.0	96.3	96.6
South Ayrshire	88.2	91.5	93.3	93.9	94.0	94.3	94.5	94.8	94.8	95.1
South Lanarkshire	87.1	87.9	93.2	93.2	93.5	93.9	94.6	94.8	95.1	95.2
Stirling	92.1	93.7	93.9	95.0	95.8	96.4	96.4	96.8	96.9	97.1
West Dunbartonshire	76.6	80.4	79.6	84.5	87.0	87.5	89.4	90.4	92.1	92.8
West Lothian	84.3	88.5	90.3	91.4	92.3	92.7	93.0	93.5	93.8	94.0

Source: 1998-99 to 2006-07 - Statutory Performance Indicators published by Audit Scotland, 2007-08 - 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

Table 3: Summary of total council tax percentage received as at 31 March 2008, by year to which the bill refers: Scotland, Local Authorities ⁽¹⁾⁽²⁾⁽³⁾

	Year to which bill refers												
	1993-94 to 1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06 ⁽⁴⁾	2006-07 ⁽⁴⁾	2007-08 ⁽⁴⁾
Scotland	96.1	96.0	96.0	96.1	96.2	96.0	96.0	95.9	95.9	96.0	95.7	95.4	94.2
Aberdeen City	97.2	96.9	96.7	96.7	97.0	96.8	96.4	96.1	95.9	95.9	96.0	95.8	94.7
Aberdeenshire	98.8	98.6	98.3	98.2	97.5	97.7	97.7	97.9	97.6	97.9	97.7	97.6	96.1
Angus	98.3	98.2	98.4	98.4	98.3	98.1	98.1	97.9	97.8	97.8	97.6	97.5	96.6
Argyll & Bute	97.2	97.1	96.8	96.8	96.4	97.1	96.9	96.6	96.9	97.1	96.8	97.0	95.3
Clackmannanshire	97.5	96.3	94.8	93.7	95.1	95.2	95.0	94.9	95.2	94.2	94.4	94.6	92.6
Dumfries & Galloway	..	97.2	97.5	97.9	97.7	97.8	97.8	97.5	97.5	97.2	96.7	96.3	95.0
Dundee City	96.0	95.7	96.4	96.9	96.2	94.9	94.5	93.8	93.3	93.1	94.2	93.3	92.1
East Ayrshire	96.9	95.8	95.1	94.2	94.2	94.2	94.2	94.7	95.0	95.2	95.3	94.7	92.4
East Dunbartonshire	98.0	97.6	97.6	97.5	97.4	97.3	97.3	97.3	97.4	97.3	97.1	97.1	96.2
East Lothian	98.4	98.2	99.0	99.4	99.6	99.2	99.0	98.8	98.6	98.5	98.2	97.8	96.2
East Renfrewshire	99.0	98.7	98.4	98.4	98.5	98.4	98.5	98.4	98.3	98.0	97.7	97.4	96.4
Edinburgh, City of	95.9	95.9	95.9	96.2	96.8	95.3	95.7	95.4	94.9	95.4	95.3	94.2	93.1
Eilean Siar	98.2	98.2	98.1	97.6	97.3	97.0	96.8	97.2	97.3	97.3	97.6	96.5	94.3
Falkirk	98.5	98.3	98.2	98.3	98.1	98.0	98.0	97.9	97.8	97.8	97.7	97.5	96.3
Fife	97.6	98.0	98.0	97.8	97.4	97.0	96.9	97.0	97.2	97.0	96.7	96.1	94.3
Glasgow City	88.3	87.5	88.5	89.5	90.4	90.0	89.6	89.6	89.8	90.3	89.0	88.4	88.0
Highland	97.1	97.5	97.7	97.6	97.6	97.6	97.3	97.5	97.5	97.4	97.5	97.3	95.5
Inverclyde	96.3	95.5	94.7	94.7	94.3	94.1	94.7	95.2	95.3	95.3	95.4	95.5	93.5
Midlothian	97.1	96.5	96.6	96.8	97.0	96.9	96.7	96.7	96.8	96.8	96.4	96.0	94.6
Moray	98.4	98.1	97.8	97.8	97.8	97.8	97.5	97.3	97.6	97.7	97.6	97.5	96.8
North Ayrshire	96.0	95.5	94.9	95.1	95.0	94.7	95.3	95.5	95.5	95.4	95.6	95.7	93.8
North Lanarkshire	96.2	95.6	95.7	96.3	96.0	96.1	96.5	96.6	96.7	96.6	96.2	95.6	94.8
Orkney Islands	99.4	99.5	99.5	99.4	99.5	99.4	99.4	99.3	99.1	99.0	98.9	98.8	97.7
Perth & Kinross	98.9	98.3	98.4	98.3	98.0	97.9	97.7	97.7	97.7	97.9	97.8	97.6	96.4
Renfrewshire	95.9	96.5	96.5	97.1	96.6	96.7	96.9	96.6	96.1	95.8	95.5	94.8	95.0
Scottish Borders	98.5	98.8	98.7	98.6	98.7	98.6	98.6	98.3	98.1	98.1	98.0	97.6	96.6
Shetland Islands	99.2	99.4	99.3	99.3	99.5	99.5	99.4	99.3	99.3	99.2	99.0	98.6	96.6
South Ayrshire	98.4	97.4	96.9	97.2	97.5	97.5	97.4	97.1	97.4	97.2	96.9	96.7	95.1
South Lanarkshire	96.4	96.0	96.1	95.8	96.7	96.9	96.8	96.7	96.6	96.5	96.2	96.1	95.2
Stirling	98.1	98.5	98.4	98.4	98.4	98.2	98.3	98.6	98.6	98.5	98.5	98.3	97.1
West Dunbartonshire	94.5	92.9	92.2	92.0	91.8	91.4	91.9	92.0	91.8	91.8	91.4	91.9	92.8
West Lothian	94.2	95.7	96.4	96.5	96.7	96.6	96.7	96.6	96.3	96.1	95.9	95.6	94.0

Source: Information supplied by Councils to the Scottish Government on the CTRR statistical return

(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) Up to and including 1995-96 the figures for amounts billed and collected include Council Water Charges

(3) Dumfries and Galloway has only provided figures from 1996-97 onwards

(4) 2005-06 onwards - Percentages received include additional amounts in respect of reduced Second Home/Long Term Empty property discounts