



Department for
Communities and
Local Government

Collection rates and receipts of council tax and non-domestic rates in England 2013-14

Council tax

- Local authorities in England achieved a national average in-year collection rate for council tax of 97.0% in 2013-14, which is a decrease of 0.4 percentage points over 2012-13.
- The collection rate in all types of authority fell. The biggest falls were in metropolitan areas, which fell by 0.8 percentage points, and unitary authority areas which fell by 0.6 percentage points.
- Local authorities in England collected £23.4 billion in council taxes by the end of March 2014 out of a total of £24.1 billion collectable. This is £1 billion more than the same period in 2012-13.
- At 31 March 2014, the total amount of council tax still outstanding amounted to £2,528 million. This is an increase of £152 million or 6% on the figure at the end of March 2013.

Non-domestic rates

- Local authorities in England achieved a national average in-year collection rate for non-domestic rates in England of 97.9% in 2013-14, which is an increase of 0.2 percentage points over 2012-13.
- The collection rates for each type of authority rose by 0.2 percentage points.



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Introduction

This release provides information on the collection rates and the receipts of council tax and non-domestic rates by local authorities for the financial year 1 April 2013 to 31 March 2014. It also looks at changes in these figures compared with previous years. This information is derived from the final Quarterly Return of Council Taxes and Non-Domestic Rates (QRC4) returns submitted for all 326 billing authorities in England in April and May 2014.

As in previous years, there are a number of special factors which may have affected both the amount of council tax and non-domestic rates that authorities are able to collect and the amount they have collected in 2013-14.

- 1) The offer from central government of a council tax freeze grant to those authorities that set their average Band D council tax (excluding parish precepts) either at or below the level for 2012-13. This is the third year that freeze grants have been available.
- 2) The localisation of council tax support has replaced the nationally set council tax benefit system with locally designed and administered council tax support schemes for working-age claimants. In many cases a minimum payment has been introduced for all working-age council taxpayers on low incomes. Local authorities also have more control over the level of council tax charged in respect of empty properties (some of which were previously exempt from council tax), and second homes. Both of these changes have increased the amount of council tax available to collect.
- 3) The introduction of the business rates retention scheme in April 2013 now means the local government sector (local authorities and fire and rescue authorities) can keep half of any business (non-domestic) rates revenue to invest in local services. As a result, it is in their interest to collect as large a proportion of non-domestic rates as possible.

Further details about these factors can be found in *Definitions* later in the release.

1. Collection rates for council tax and non-domestic rates in England 2013-14

Council Tax

Table 1 and **Chart A** show, by type of authority, the average in-year collection rates for council tax for the period 2004-05 to 2013-14. **Table 5**, which is available on our website, gives details of the individual collection rates for each authority for council tax and national non-domestic rates for both 2012-13 and 2013-14. It also shows the average collection rate for the authority's type of authority and England.

The in-year collection rate is the amount received by 31 March of the year in question of that financial year's council tax (or non-domestic rates) shown as a percentage of the net collectable

debit in respect of that year's council tax (or non-domestic rates). In other words it is how much the local authority collected by 31 March of the council tax (or non-domestic rates) they would have collected if everyone liable had paid what they were supposed to. It includes prepayments made in 2012-13 in respect of 2013-14 but it does not include prepayments made in 2013-14 in respect of 2014-15 or the payment of any arrears.

The figures in this release for 2004-05 to 2012-13 exclude council tax benefit as this was paid directly to the local authority by the Department for Work and Pensions (DWP). In April 2013 council tax benefit was replaced by local council tax support, under which support schemes for working-age claimants are now designed and administered by local authorities. The figures for 2013-14 are for the first year of this new system.

Collection of council taxes continues once the financial year to which they relate has ended. This means the final collection rate achieved is somewhere between the figures shown in this release and 100%. Details of the amount of arrears of council tax local authorities have collected in the period 2004-5 to 2013-14 can be found in **Table 8**.

- Across the whole of England, local authorities achieved a national average in-year collection rate for council tax of 97.0% in 2013-14, which is a decrease of 0.4 percentage points over 2012-13. This is only the second decrease in the national collection rate for council tax since council tax was introduced in 1993-94.
- The collection rate in all types of authority fell. The biggest falls were in metropolitan areas, which fell by 0.8 percentage points, and unitary authority areas which fell by 0.6 percentage points.

Some local government reorganisation occurred on 1 April 2009 and created 9 new unitary authorities from 37 shire district councils. As a result of this reorganisation the figures for 2008-09 and 2009-10 for unitary authorities and shire districts in Table 1 & 2 are not strictly comparable.

Table 1 : Council tax - collection rates - England : 2004-05 to 2013-14

	2004-5	2005-6	2006-7	2007-8	2008-9	2009-10	2010-11	2011-12	2012-13	2013-14 [%]
All London boroughs	94.4	94.9	95.1	95.6	95.5	95.7	96.0	96.3	96.4	96.2
<i>of which:</i>										
<i>Inner London boroughs (including City of London)</i>	92.9	93.9	94.1	94.7	94.6	94.6	95.1	95.4	95.6	95.4
<i>Outer London boroughs</i>	95.1	95.4	95.5	96.0	96.0	96.2	96.4	96.6	96.8	96.6
Metropolitan districts	95.7	95.6	95.3	95.6	95.7	95.9	96.1	96.1	96.2	95.4
Unitary authorities	95.8	96.4	96.6	96.7	96.7	|| 97.0	97.2	97.2	97.3	96.7
Shire districts	97.8	97.9	98.0	98.1	98.0	|| 98.1	98.2	98.2	98.1	97.9
England	96.6	96.8	96.9	97.1	97.0	97.1	97.3	97.3	97.4	97.0

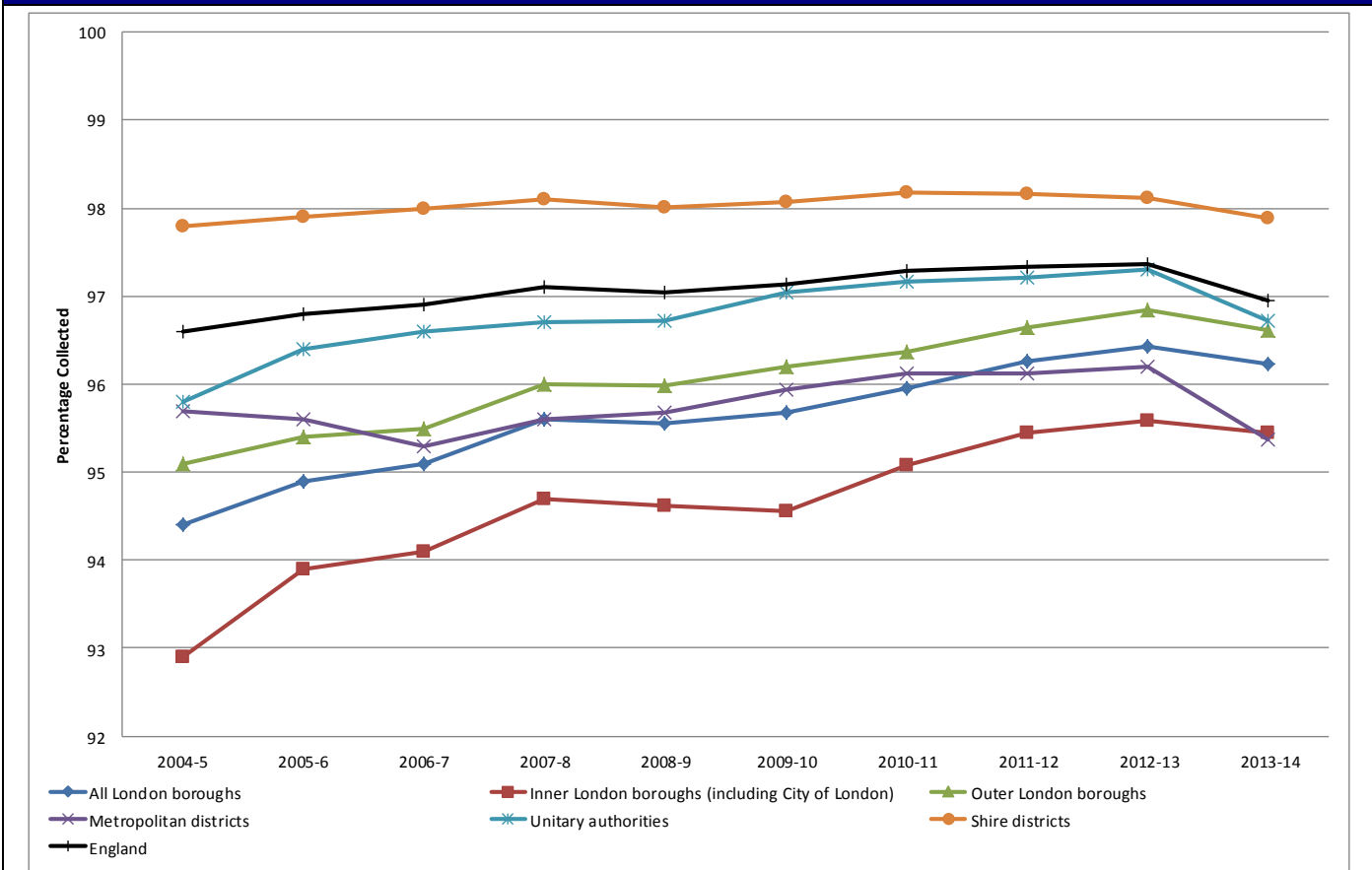
Source : QRC4 returns

Table 2 : Non-domestic rates - collection rates - England : 2004-05 to 2013-14

	2004-5	2005-6	2006-7	2007-8	2008-9	2009-10	2010-11	2011-12	2012-13	2013-14 [%]
All London boroughs	98.3	98.1	98.6	98.9	98.0	98.0	98.1	98.2	98.2	98.4
<i>of which:</i>										
<i>Inner London boroughs (including City of London)</i>	98.3	97.9	98.5	98.9	98.1	98.1	98.2	98.3	98.4	98.6
<i>Outer London boroughs</i>	98.3	98.4	98.7	98.9	97.8	97.8	97.8	97.7	97.6	97.8
Metropolitan districts	97.9	97.9	98.3	98.5	97.2	97.5	97.3	96.8	96.7	96.9
Unitary authorities	98.1	98.4	98.8	98.6	97.5	|| 97.4	97.7	97.5	97.4	97.6
Shire districts	98.7	98.8	98.9	99.0	98.2	|| 98.2	98.4	98.3	98.1	98.3
England	98.3	98.4	98.7	98.8	97.8	97.8	98.0	97.8	97.7	97.9

Source : QRC4 returns

Chart A: Council tax collection rates: 2004-05 to 2013-14



Source: QRC4 returns

Non-domestic rates

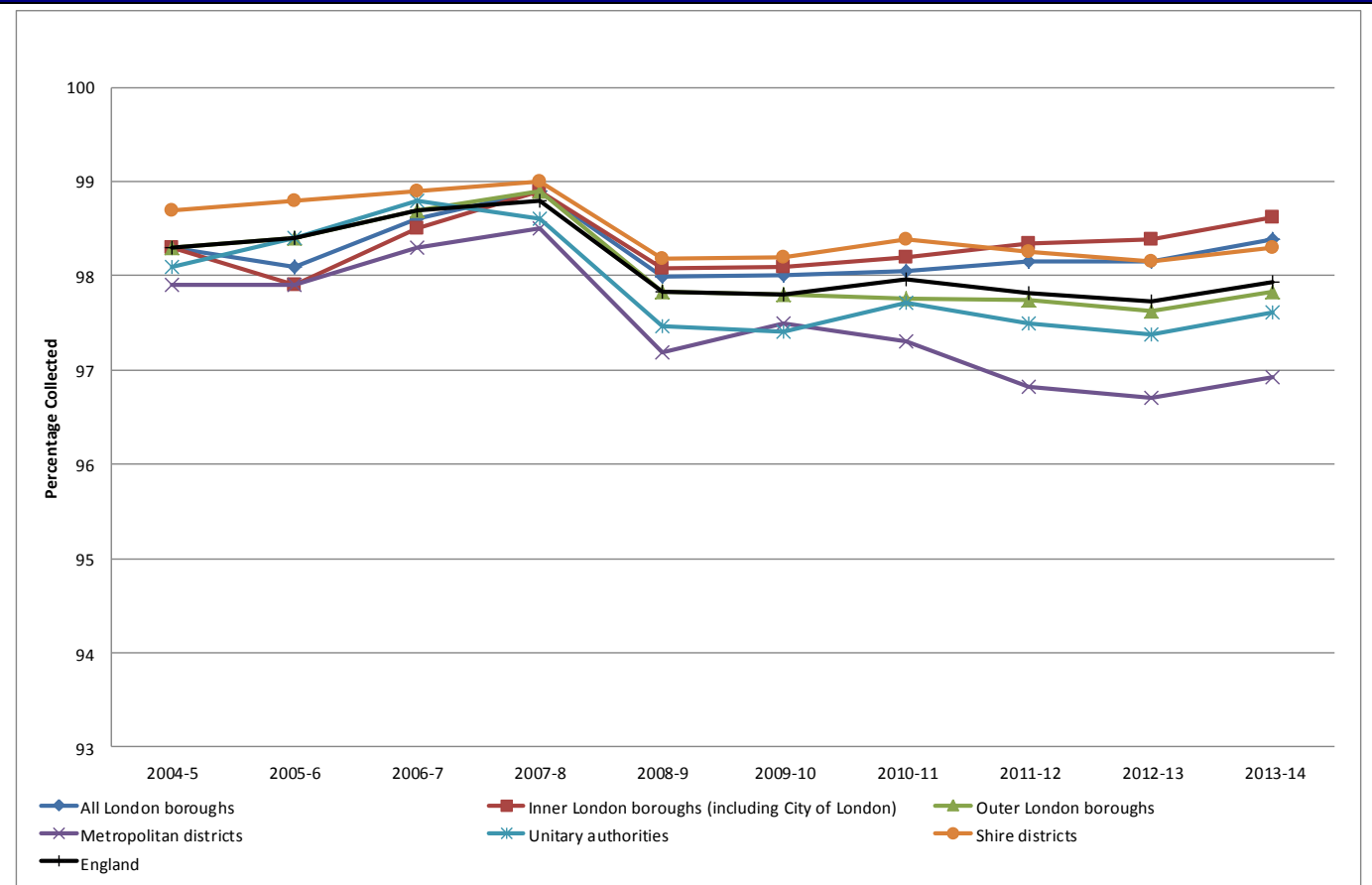
Table 2 and **Chart B** show, by type of authority, the average in-year collection rates for non-domestic rates for the period 2004-05 to 2013-14.

As explained above, the in-year collection rate is the amount received by 31 March of the year in question of that financial year's non-domestic rates shown as a percentage of the net collectable debit in respect of that year's non-domestic rates. In other words it is how much non-domestic rates was collected by 31 March out of that which the local authorities would have collected if everyone liable had paid what they were supposed to. As with council tax, it includes prepayments made in 2012-13 in respect of 2013-14 and does not include prepayments made in 2013-14 in respect of 2014-15 or the payment of any arrears.

As with council tax, the collection of non-domestic rates continues once the financial year to which they relate has ended. This means that the final collection rate achieved is somewhere between the figures shown here and 100%.

- Local authorities in England achieved a national average in-year collection rate for non-domestic rates in England of 97.9% in 2013-14, which is an increase of 0.2 percentage points over 2012-13. The national collection rate for national non-domestic rates is still 0.9 percentage points lower than the peak of 2007-08.
- The collection rate in each type of authority rose by 0.2 percentage points.

Chart B: Non-domestic rates collection rates: 2004-05 to 2013-14



Source: QRC4 returns

Amounts to be collected and the amounts actually collected

Table 3 shows the amount local authorities should have collected if everyone pays what they were supposed to, known as the net collectable debit (or NCD), and the amount they did, and did not, collect by 31 March 2014 for both council tax and non-domestic rates in 2013-14 by type of authority.

- For both council tax and non-domestic rates, the amounts collected in 2013-14 were an increase on 2012-13.
- Local authorities in England collected £23.4 billion in council taxes by the end of March 2014 out of a total of £24.1 billion collectable. This is £1 billion (4.5%) more than the £22.4 billion collected out of £23.0 billion collectable in 2012-13.
- Local authorities in England collected £22.7 billion in non-domestic rates by the end of March 2014 out of a total of £23.1 billion collectable. This is £0.8 billion (3.6%) more than the £21.9 billion collected out of £22.4 billion collectable in 2012-13.

Table 3: Council tax and non-domestic rates - amount collected - England : by class 2013-14

	£ millions									
	Council Tax					Non-domestic rates				
	Net Collectable Debit	Amount Collect-ed	%	Amount not collect-ed	%	Net Collectable Debit	Amount Collect-ed	%	Amount not collect-ed	%
All London boroughs	3,542	3,408	96.2	133	3.8	6,826	6,715	98.4	111	1.6
<i>of which:</i>										
<i>Inner London boroughs (including City of London)</i>	1,154	1,102	95.4	53	4.6	4,766	4,700	98.6	66	1.4
<i>Outer London boroughs</i>	2,387	2,306	96.6	81	3.4	2,060	2,015	97.8	45	2.2
Metropolitan districts	4,122	3,931	95.4	191	4.6	4,171	4,042	96.9	128	3.1
Unitary authorities	5,421	5,243	96.7	177	3.3	4,689	4,577	97.6	112	2.4
Shire districts	11,036	10,803	97.9	232	2.1	7,453	7,326	98.3	127	1.7
England	24,120	23,386	97.0	734	3.0	23,139	22,661	97.9	478	2.1

Source: QRC4 returns

Table 4 shows how both the net collectible debit and the amount actually collected within year have changed year-on-year since 2004-05 for both council tax and non-domestic rates.

Council tax

In 2010, the Government announced plans for a **council tax freeze** in England in 2011-12 so local authorities that froze, or reduced, their council tax compared with the previous year would qualify for a grant in each year of the Spending Review. The freeze grant has continued to be available each year since and was once again available to all authorities that have frozen or reduced their council tax for 2013-14.

In 2013-14, 257 or 61% of authorities took advantage of the freeze grant. The average council tax in England rose by 0.8%. The net collectable debit for 2013-14 rose by 5.0% which can be attributed to the increase in council tax, the growth in the housing market which expands the council tax base, as has the introduction of local council tax support schemes, along with greater local control over the council tax treatment of empty properties and discounts for second homes.

Non-domestic rates

Over the years, there have been a number of changes that have affected the amount of non-domestic rates to be collected in each year.

- Each year the multiplier, which is used to calculate the amount of business rates a property should pay, is increased by the Retail Price Index of the previous September.
- Revaluation normally occurs every 5 years and, whilst the process itself is designed not to increase the total amount collected by more than inflation, often the revaluation takes a

number of years to settle itself down and for properties to be paying the correct amount. The last revaluation took place in 2010-11.

- Relief from some or all of a property's non-domestic rates are granted for different types of property based on their occupiers and the type of property e.g. small businesses get relief as do charities. However the rules governing these reliefs have changed several times in recent years which has affected both the amount of non-domestic rates that can be collected as well as the amount actually collected. The reduction in the amount of relief granted to empty properties in 2008-09 had a marked effect on both the net collectable debit and the amount collected in that year.

Table 4: Receipts of council tax & non-domestic rates in England : 2004-05 to 2013-14

	Council tax				Non-domestic rates				£ millions
	Net Collectible Debit	% change	Amount Collected in year	% change	Net Collectible Debit	% change	Amount Collected in year	% change	
2004-05	17,592		17,002		15,670		15,410		
2005-06	18,576	5.6%	17,984	5.8%	16,527	5.5%	16,258	5.5%	
2006-07	19,554	5.3%	18,940	5.3%	17,454	5.6%	17,225	5.9%	
2007-08	20,609	5.4%	20,008	5.6%	17,964	2.9%	17,749	3.0%	
2008-09	21,561	4.6%	20,924	4.6%	19,507	8.6%	19,083	7.5%	
2009-10	22,071	2.4%	21,437	2.4%	19,984	2.4%	19,552	2.5%	
2010-11	22,526	2.1%	21,914	2.2%	20,025	0.2%	19,615	0.3%	
2011-12	22,688	0.7%	22,083	0.8%	21,290	6.3%	20,824	6.2%	
2012-13	22,982	1.3%	22,378	1.3%	22,381	5.1%	21,873	5.0%	
2013-14	24,120	5.0%	23,386	4.5%	23,139	3.4%	22,661	3.6%	

Source: QRC4 returns

An additional table (**Table 5**) is available online and shows the in-year collection rates for both council tax and non-domestic rates for each billing authority for 2012-13 & 2013-14. It also shows the comparable figure for the type of authority into plus an all-England figure. The table is available on the Department's website and can be found at:

<https://www.gov.uk/government/organisations/department-for-communities-and-local-government/series/council-tax-statistics>

2. Receipt of council tax and non-domestic rates in England 2004-05 to 2013-14

Table 6 shows the amount of council tax collected in 2004-05 to 2013-14 irrespective of the year to which it relates.

- In 2013-14 local authorities collected £23.8 billion in council tax, irrespective of the year to which it related. This was an increase of £1.1 billion, or 4.8%, over 2012-13.

Table 6: Receipts of council tax in England : 2004-05 to 2013-14				£ millions
	Receipts of council taxes in respect of the billing year	Receipts of council taxes in respect of previous years ^(a)	Receipts of council taxes in respect of the subsequent billing year	Total receipts of council taxes collected during the financial year
2004-05	16,764	368	240	17,372
2005-06	17,750	379	289	18,419
2006-07	18,654	382	279	19,315
2007-08	19,737	356	280	20,374
2008-09	20,648	338	332	21,319
2009-10	21,114	365	349	21,826
2010-11	21,574	391	341	22,306
2011-12	21,761	393	342	22,496
2012-13	22,053	392	314	22,759
2013-14	23,087	399	362	23,848

Source: QRC4 returns
(a) Net of council taxes received in respect of previous years

Details of these receipts of council tax at local authority level can be found on the DCLG website at <https://www.gov.uk/government/statistical-data-sets/live-tables-on-local-government-finance>

Table 7 shows the amount of non-domestic rates collected in 2004-05 to 2013-14 irrespective of the year to which it relates.

- In 2013-14 local authorities collected £22.6 billion in non-domestic rates, irrespective of the year to which it related, an increase of £0.9 billion, or 4.6%, over 2012-13.

Table 7: Receipts of non-domestic rates in England : 2004-05 to 2013-14

	Receipts of non-domestic rates in respect of the billing year	Receipts of non-domestic rates in respect of previous years ^(a)	Receipts of non-domestic rates in respect of the subsequent billing year	£ millions Total receipts of non-domestic rates collected during the financial year
2004–05	15,209	-550	183	14,842
2005–06	16,099	-459	252	15,892
2006–07	16,993	-298	310	17,004
2007–08	17,457	-482	301	17,276
2008–09	18,822	-452	321	18,691
2009–10	19,259	-419	248	19,088
2010–11	19,382	-493	302	19,192
2011–12	20,568	-131	309	20,746
2012–13	21,590	-253	295	21,632
2013–14	22,434	-195	341	22,580

Source: QRC4 returns

A negative figure indicates that local authorities repaid more than they collected in respect of previous years. This is usually down to revaluations which often stretch back over a number of years.

Details of these receipts of non-domestic rates at local authority level can be found on the DCLG website at <https://www.gov.uk/government/statistical-data-sets/live-tables-on-local-government-finance>

3. Arrears of council tax in England

Table 8 shows the level of arrears of council tax in the period 2004-05 to 2013-14 as well as the amounts of council tax that were written off in the same period.

- At the start of 2013-14 there was £2.4bn of council tax arrears outstanding. During 2013-14, local authorities collected £489 million (21%) of this outstanding council tax, irrespective of the year to which it related (before any write off action).
- In 2013-14 local authorities wrote off £195 million of uncollectable council tax, in respect of arrears that occurred before 2013-14. This represents 8% of the arrears relating to earlier years (before any write off action).
- At 31 March 2014, the total amount of council tax still outstanding amounted to £2,528 million. This is a cumulative figure and includes arrears that may stretch back to the introduction of council tax in 1993, as well as court and administration costs. This is an increase of £152 million or 6% on the figure at the end of March 2013.
- Court and administration costs included in the total arrears rose by £24 million, or 11%, to £233 million, in 2013-14

Table 8: Council tax arrears and write-offs : 2004-05 to 2013-14

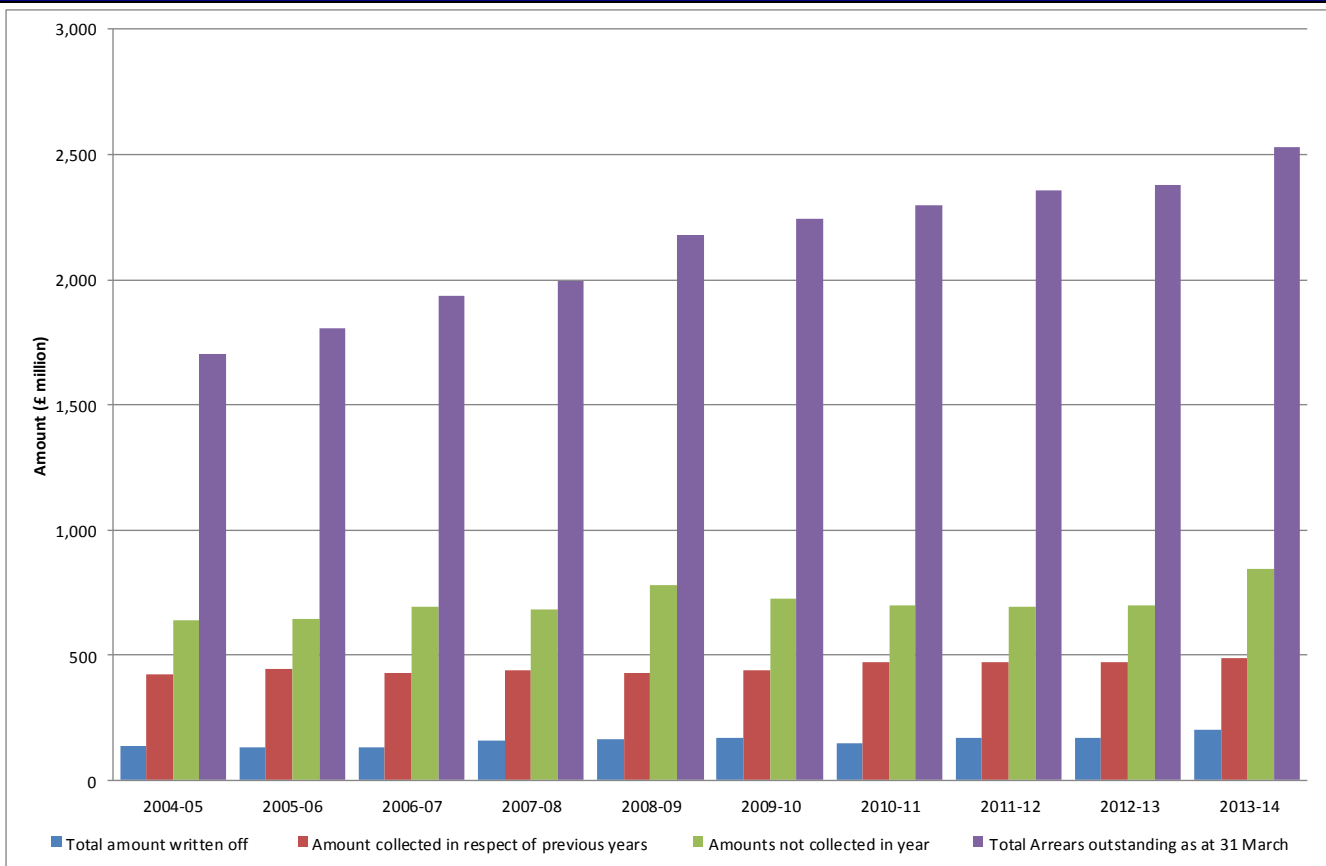
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	£ million 2013-14
Arrears for earlier years brought forward on 1 April ^(a)	1,658	1,733	1,838	1,952	2,026	2,157	2,244	2,310	2,344	2,382
<i>add</i>										
Net adjustments made in year to arrears included in the Net Collectable Debit for earlier years	-27	2	-37	-40	-37	-32	-31	-9	-22	-6
Arrears relating to earlier years before write-offs in current year	1,630	1,735	1,802	1,912	1,989	2,125	2,213	2,301	2,322	2,376
<i>less</i>										
Amount collected in year relating to arrears for earlier years	426	447	427	442	427	440	472	471	474	489
Amounts written-off in year relating to previous year only	...	...	...	...	...	...	...	...	...	35
Amounts written-off in year relating to earlier years	128	123	124	149	154	155	140	164	162	160
<i>equals</i>										
Arrears in respect of earlier years as at 31 March	1,076	1,166	1,251	1,321	1,407	1,531	1,601	1,666	1,685	1,692
Amounts not collected in current year ^(b)	637	646	693	682	781	724	701	696	698	843
Amount written off in year relating to current year	8	7	10	9	9	13	7	7	7	7
Total arrears in respect of current year outstanding as at 31 March	629	639	683	673	772	711	694	689	691	836
Total Arrears outstanding as at 31 March ^(a)	1,705	1,805	1,934	1,994	2,179	2,242	2,295	2,355	2,376	2,528
Net change in arrears outstanding as at 31 March		100	129	60	185	63	53	60	21	152
Court and administration costs included in Total Arrears above	216	96	130	150	159	163	195	199	209	233
Total amount written off each year irrespective of the year to which it relates	137	130	134	159	164	168	148	171	170	202

Source : QRC4 returns

(a) The figures for 31 March & 1 April of the same year are not identical as the figures for 31 March are best estimates provided by local authorities in May/June following the year in question and the 1 April figures are provided 14 months afterwards.

(b) Includes court and administration costs

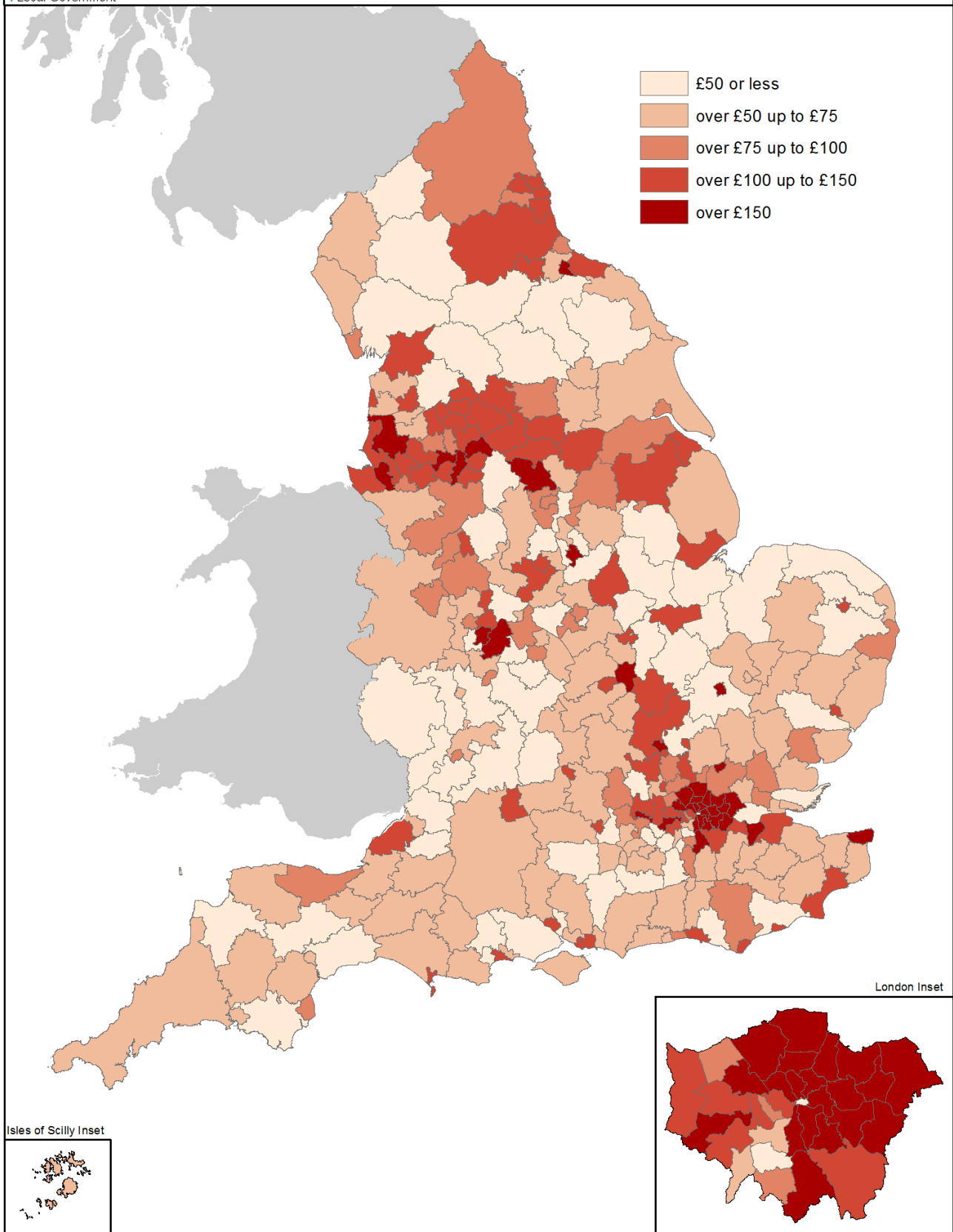
Chart C: Council tax arrears and write-offs 2004-05 to 2013-14



Source: QRC4 returns

The map below shows pictorially where the greatest levels of council tax arrears per dwelling are situated.

Council Tax Arrears per Dwelling, England, 31 Mar 2014



Produced by LGF-DCAA

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Data Sources:

OS Boundary Line
QRC return

4. Definitions

A list of terms relating to local government finance is given in the glossary at Annex G of *Local Government Finance Statistics England No. 24 2014*. This is accessible at.

<https://www.gov.uk/government/publications/local-government-financial-statistics-england-2014>.

The most relevant terms for this release are explained below.

Arrears – unpaid council tax or non-domestic rates that, in the opinion of the billing authority, can still be collected. They also include costs the local authorities have incurred in attempting to collect unpaid council tax or non-domestic rates.

Billing authority – are the 326 local authorities empowered to set and collect council taxes, and manage the Collection Fund, on behalf of itself and local authorities in its area. They are also empowered to collect non-domestic rates. In England, shire and metropolitan districts, the Council of the Isles of Scilly, unitary authorities, London Boroughs and the City of London are billing authorities.

Business rates - a tax on the occupation of non-domestic property in England, based on the notional annual rent of a property known as the Rateable Value, also called **non-domestic rates**.

Business rates retention - From April 2013, the Government reformed the way in which local government is funded through the introduction of the business rates retention scheme. The local government sector (local authorities and fire and rescue authorities) can now keep half of any business (non-domestic) rates revenue to invest in local services.

Collection fund – the fund administered by a billing authority into which council taxes are paid, and from which payments are made to the general fund of billing and major precepting authorities. A proportion of **National non-domestic rates** (or **NNDR**) collected by a billing authority is also paid into the fund before being passed on to either their major precepting authorities or to central government for distribution to other local authorities.

Council tax – a local charge (or charges) set by the billing authority in order to collect sufficient revenue to meet their demand on the **collection fund** and the precepts issued by the precepting authorities. It replaced the community charge on 1 April 1993 and is calculated based on the council tax band assigned to the dwelling.

Council tax benefit – was an income related social security benefit designed to help people on low income pay their council tax. Council tax benefit was paid directly to the local authority by the Department for Work and Pensions (DWP) and not to the householder. This ceased in March 2013 and responsibility for support of council tax payers was passed to local authorities.

Council Tax Freeze Grant – a scheme introduced in 2011-12 to pay a grant to local authorities that froze or reduced their council tax in that year. Further schemes have been offered to authorities that froze or reduced their council tax in all subsequent years.

Localisation of council tax support – From 1 April 2013 council tax benefit, the means of helping people on low incomes meet their council tax obligations, was replaced by local council tax support schemes

The main points of the new scheme are:

- Help with council tax for those on low incomes becomes the responsibility of the local authority, who are now free to decide how they wish to provide help with council tax for working-age claimants.
- Support for low-income pensioners has been maintained under a nationally set but locally administered support scheme.
- Funding is provided to local authorities to support these schemes through the business rates retention system (Prior to 2013-14, local authorities were given a grant by the Department for Works and Pensions (DWP) to cover the cost of council tax benefit in their area.)
- The amount provided by central government to local authorities for the new system is approximately 10% less than the 2013-14 forecast for expenditure on council tax benefit, with local authorities being free to decide how to make up the shortfall.

The main impacts on the data are that 1) the **net collectable debt** will have increased because it will now include council tax charges which must be paid by working-age council taxpayers on low incomes under local schemes (when under council tax benefit many of them would have paid nothing) and 2) the **amount collected** will also reflect the additional amounts paid.

National non-domestic rates (NNDR) – Also known as **business rates** and they are a means by which local businesses or organisations contribute to the cost of local authority services. Liable properties include public buildings, pipelines and advertising hoardings, as well as businesses. Some non-domestic properties, such as agricultural land and associated buildings, and churches, are exempt however. On 1 April 1990 the rating of non-domestic (mainly commercial and industrial) properties was substantially reformed. Before 1990-91, rates were set individually by local authorities and varied from authority to authority. Since 1 April 1990, the national multiplier has been set by the Government.

Net collectable debit (NCD) - the income that authorities should collect in the year if everyone who is liable for either council tax or non-domestic rates pays what they should. This includes not only those who are liable to pay for the whole year but also those who are liable to pay for part of the year. It reflects the amount payable after discounts (council tax) and reliefs (non-domestic rates) are applied.

Precepting authority – This can be either a local precepting authority such as parish or town council, or a major precepting authority such as a county councils in two-tier areas, police authorities, fire and rescue authorities and the Greater London Authority.

Technical Reforms to Council Tax – From 1 April 2013 reforms were made to council tax to give local authorities more control over their approach to empty properties in their area. These reforms replaced council tax exemptions for short term empty properties, and properties undergoing major structural repair with a new **discretionary discount which allowed local**

authorities to offer a discount of between 0 and 100% on all empty properties. An empty property premium was also introduced, allowing local authorities to charge an additional council tax premium of up to 50% on properties which have been unoccupied and substantially unfurnished for more than two years. Local authorities were also given the power to charge up to 100% council tax on second homes.

Many local authorities have used their increased control to bring in less generous treatment of empty properties than previously applied. Therefore these technical reforms are likely to have contributed to the increase in the council tax base seen in 2013-14 and will have increased the amount of council tax available to be collected.

Write-offs - the amounts of council tax or non-domestic rates local authorities no longer considered recoverable - this does not include any provision for bad debts. In this release the figures for council tax write-offs should include court costs or administration costs that have also been written off.

5. Technical Notes

Survey design for collecting QRC4 data for 2013-14

The QRC4 data collection is the final one in a series of forms used to obtain data about the amounts of council tax and non-domestic rates collected each quarter by local authorities. The QRC4 was issued in April 2014 to all 326 billing authorities in England to collect further data about the levels of council tax and non-domestic rates due to be collected, the amounts actually collected along with to which year it relates.

Data quality

This Statistical Release contains National Statistics and as such has been produced to the high professional standards set out in the National Statistics Code of Practice. National Statistics products undergo regular quality assurance reviews to ensure that they meet customer demands.

The information in this release is based on data returned to the Department for Communities and Local Government by all 326 billing authorities in England on the final Quarterly Return of Council Taxes and Non-Domestic Rates (QRC4) returns submitted in April and May 2014. The data are collected using legislative powers that require all billing authorities to return completed forms.

The form has to be signed by the Chief Finance Officer of the authority; this effectively ensures a 100% response rate before the release is compiled.

Figures are subjected to rigorous pre-defined validation tests both within the form itself, while the form is being completed by the authority and also by the Department for Communities and

Local Government as the data are received and stored. These include:

i) **In form validation:** This refers to warnings that are built into the Excel forms that are sent to authorities. Forms have been pre-programmed with sense checks to highlight figures outside a set range. If an authority inputs figures that are likely to be incorrect, the form flags up to the officer inputting the data that this value could be incorrect. In some fields the figure can still be accepted if a reason is given whereas some cells will definitely be rejected as it is deemed impossible. In the majority of cases this means that the forms are returned completed and without any major validation queries.

ii) **Manual (or analytical) validation:** These are extra checks done manually by the teams to double check the figures they receive. During this process the teams also liaise with relevant policy section to clarify and rectify any anomalies.

iii) **Post validation:** Figures get checked and double-checked on the statistical releases. Particular attention is paid to making sure the values have been entered correctly and the figures on the graphs and tables correlate with each other.

Uses made of the data

The data in this statistical release are essential for a number of different purposes. A central and immediate purpose is to provide Ministers and the Office for National Statistics (ONS) with the most up to date information available. The data are also used by local authorities, their associations and regional bodies.

In addition, the data are important sources for evidence based policy, financial decisions and answering parliamentary questions.

The data are collected quarterly during the year and estimates for England as a whole are provided to ONS for use in the compilation of National Accounts and public sector finances. These data are published on a quarterly basis and can be found at the following link:

<https://www.gov.uk/government/statistical-data-sets/live-tables-on-local-government-finance> .

The live tables also provide a local authority breakdown, using the same format as tables 6 and 7, looking at figures relating to the specific billing year but also looking at the collection of finance regardless of the year to which it relates.

Because the statistical release includes data for individual authorities, it enables the public (including both council tax and non-domestic rate payers) to compare its authority with others in the same type or locally.

Symbols and conventions

...	= not available
0	= zero or negligible
-	= not relevant
||	= discontinuity

Rounding

Where figures have been rounded, there may be a slight discrepancy between the total and the sum of constituent parts.

Revisions policy

This policy has been developed in accordance with the UK Statistics Authority Code of Practice for Official statistics and the Department for Communities and Local Government Revisions Policy (found at <https://www.gov.uk/government/publications/statistical-notice-dclg-revisions-policy>). There are two types of revisions that the policy covers:

Non-Scheduled Revisions

Where a substantial error has occurred as a result of the compilation, imputation or dissemination process, the statistical release, live tables and other accompanying releases will be updated with a correction notice as soon as is practical.

Scheduled Revisions

At time of publication there are no scheduled revisions for this series.

Background notes

This Statistical Release can be found at the following web address:

<https://www.gov.uk/government/collections/council-tax-statistics>

Timings of future releases are regularly placed on the Department's website,

<https://www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics#forthcoming-publications> and on the National Statistics website,

<http://www.ons.gov.uk/ons/release-calendar/index.html>.

For a fuller picture of recent trends in local government finance, readers are directed to *Local Government Finance Statistics England* No. 24 2014, which is available electronically from the Department for Communities and Local Government website:

<https://www.gov.uk/government/publications/local-government-financial-statistics-england-2014>

User engagement

Users are encouraged to provide feedback on how these statistics are used and how well they meet user needs. Comments on any issues relating to this statistical release are welcomed and

encouraged. Responses should be addressed to the "Public enquiries" contact given in the "Enquiries" section below.

The Department's engagement strategy to meet the needs of statistics users is published here: <https://www.gov.uk/government/publications/engagement-strategy-to-meet-the-needs-of-statistics-users>

Devolved administration statistics

Both the Scottish Government and the Welsh Assembly Government also collect council tax data. Their information can be found at the following websites:

Scotland:

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

Wales:

English: <http://wales.gov.uk/statistics-and-research/?topic=Local+government&lang=en>

Welsh: <http://wales.gov.uk/statistics-and-research/?topic=Local+government&lang=cy>

6. Enquiries

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Information on Official Statistics is available via the UK Statistics Authority website:

www.statistics.gov.uk/hub/browse-by-theme/index.html

Information about statistics at DCLG is available via the Department's website:

www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics

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