



Council Tax Collection Rates in Wales: 2021-22

9 June 2022
SFR 147/2022

Key points

- In 2021-22, billing authorities collected 96.3% of council tax billed, an increase of 0.6 percentage points.
- Most authorities recorded a year-on-year increase in their collection rate in 2021-22 mainly due to the suspension of debt recovery during the COVID-19 pandemic in the previous year.
- Neath Port Talbot recorded the highest in-year collection rate at 98.0% whilst Blaenau Gwent recorded the lowest at 92.3%.
- The amount actually collected in respect of 2021-22 bills, excluding council tax reduction scheme, was £1,837 million out of £1,908 million collectable.
- During 2021-22, billing authorities collected £43 million of arrears and wrote off £5 million as uncollectable.
- The total amount outstanding at 31 March 2022 was £173 million, of which £70 million was in-year arrears.

About this release

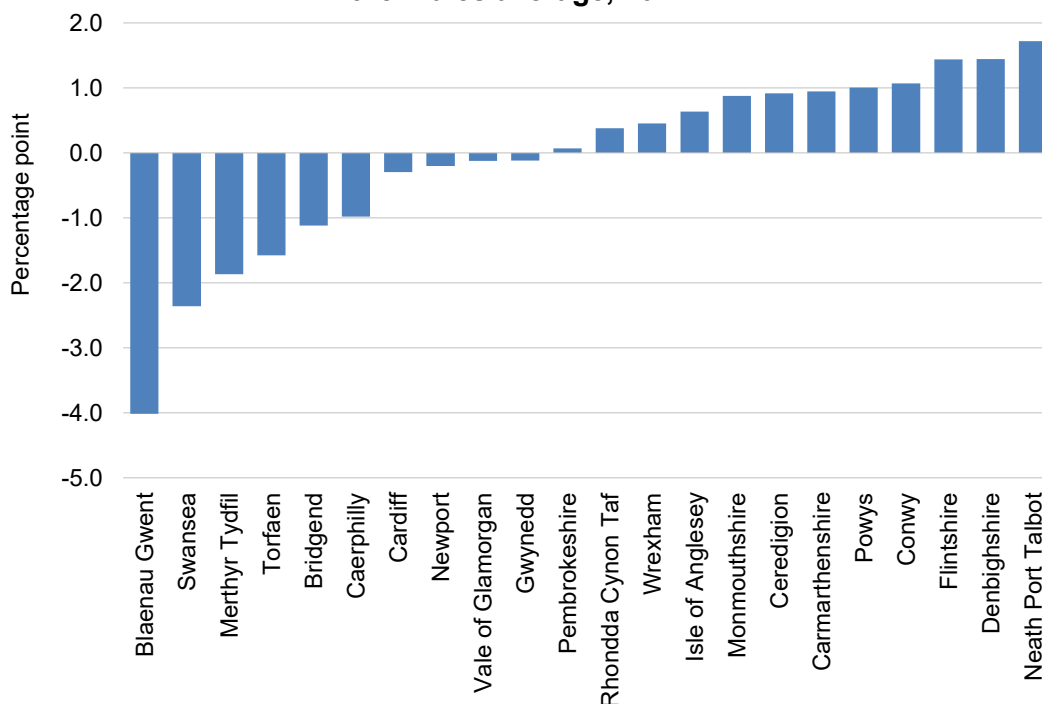
Council tax is the main source of locally raised income for local authorities. It is the source of funding used to meet the shortfall between the amount an authority wishes to spend and the amount it receives from other sources. This statistical release analyses the amount of council tax that Welsh local authorities collected in the 2021-22 financial year.

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

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Chart 1: Council tax collection rates: percentage point difference from the Wales average, 2021-22



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

Table 1 shows a year-on-year comparison of in-year collection rates across all authorities. Swansea has the largest year-on-year collection rate increase of 1.5 percentage points whereas Torfaen's rate decreased by 0.6 percentage points.

Table 1: Council tax collection rates

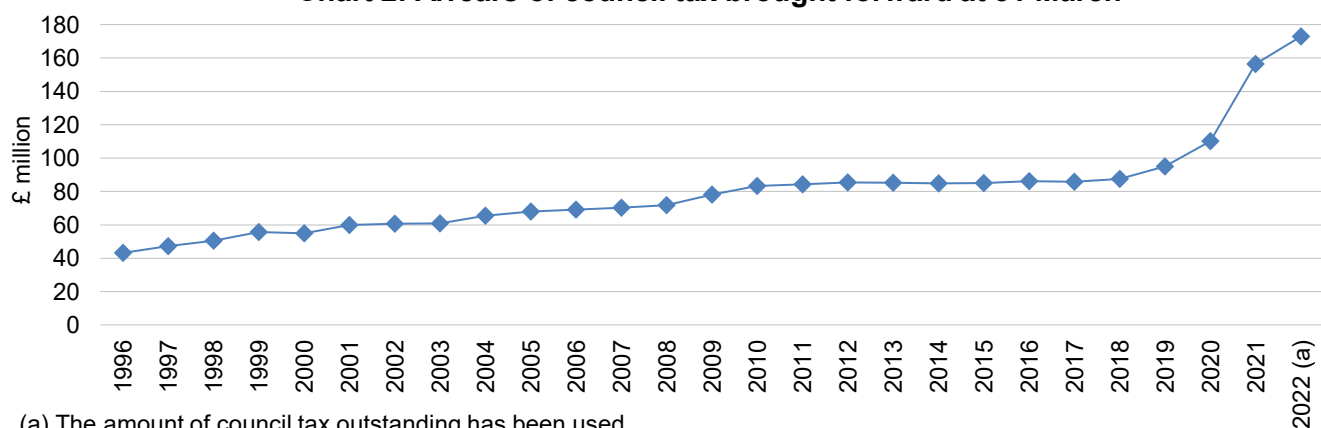
Per cent

Billing authority	Amount collected in-year as a percentage of the total collectable debit (a)			Memorandum:	
	2020-21	2021-22	Percentage point change	Assumed collection rate 2021-22 (b)	Percentage point difference to actual rate
Isle of Anglesey	96.2	96.9	0.7	98.5	-1.6
Gwynedd	95.5	96.2	0.7	99.0	-2.8
Conwy	97.2	97.4	0.2	98.0	-0.6
Denbighshire	97.3	97.7	0.4	98.6	-0.9
Flintshire	97.0	97.7	0.7	98.7	-1.0
Wrexham	96.0	96.7	0.7	97.9	-1.2
Powys	97.0	97.3	0.3	98.4	-1.1
Ceredigion	96.7	97.2	0.5	97.5	-0.3
Pembrokeshire	95.6	96.4	0.8	97.0	-0.6
Carmarthenshire	96.0	97.2	1.3	97.5	-0.3
Swansea	92.5	93.9	1.5	97.0	-3.1
Neath Port Talbot	97.5	98.0	0.5	97.0	1.0
Bridgend	95.3	95.2	-0.1	97.5	-2.3
Vale of Glamorgan	95.7	96.2	0.4	97.1	-0.9
Cardiff	96.1	96.0	-0.1	98.5	-2.5
Rhondda Cynon Taf	96.2	96.7	0.4	97.3	-0.6
Merthyr Tydfil	93.3	94.4	1.1	96.0	-1.6
Caerphilly	94.5	95.3	0.8	97.5	-2.2
Blaenau Gwent	91.0	92.3	1.3	95.0	-2.7
Torfaen	95.3	94.7	-0.6	98.0	-3.3
Monmouthshire	96.6	97.2	0.6	99.0	-1.8
Newport	95.4	96.1	0.7	98.4	-2.3
Wales average	95.7	96.293	0.6	97.8	-1.5
Minimum	91.0	92.3		95.0	
Maximum	97.5	98.0		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 £16.4 million or 10.5%.

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

£ thousand

	Arrears					In-year council tax 2021-22					Change in arrears over previous year 12=(11-1)	
	Total arrears brought forward at 01/04/21 1	Prior year debits/credits raised in 2021-22 (b) 2	Amount collected during 2021-22 3	Arrears written off as bad debts during current year 4	Arrears outstanding at 31/03/22 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 31/03/22 10=(6-7-9)	Total Arrears outstanding at 31/03/22 11=(10+5)		
Billing authority												
Isle of Anglesey	3,995	-503	756	111	2,625	47,936	46,464	96.9	19	1,453	4,078	83
Gwynedd	8,354	-1,182	1,281	204	5,687	93,006	89,449	96.2	19	3,538	9,225	871
Conwy	5,220	-655	545	177	3,843	79,355	77,260	97.4	14	2,081	5,924	704
Denbighshire	3,476 (c)	-211	1,293	151	1,821	62,659	61,240	97.7	15	1,404	3,225	-251
Flintshire	4,892	-337	1,555	583	2,417	102,972	100,635	97.7	114	2,223	4,640	-252
Wrexham	6,743 (c)	-168	1,210	100	5,265	79,598	77,007	96.7	4	2,587	7,852	1,109
Powys	5,529	48	2,433	232	2,912	100,403	97,689	97.3	21	2,693	5,605	76
Ceredigion	3,297	21	1,393	98	1,827	50,376	48,970	97.2	9	1,397	3,224	-73
Pembrokeshire	6,464	-577	944	-12	4,955	79,121	76,244	96.4	-5	2,882	7,837	1,373
Carmarthenshire	11,245	-438	2,589	-106	8,324	114,228	111,073	97.2	-1	3,156	11,480	235
Swansea	16,848	1,102	6,596	553	10,801	143,361	134,665	93.9	80	8,616	19,417	2,569
Neath Port Talbot	3,956	-130	1,464	212	2,150	79,547	77,967	98.0	9	1,571	3,721	-235
Bridgend	9,229 (c)	-335	2,182	188	6,524	91,918	87,482	95.2	68	4,368	10,892	1,663
Vale of Glamorgan	5,791	-259	2,467	48	3,017	95,948	92,275	96.2	13	3,660	6,677	886
Cardiff	15,064	-1,044	4,151	755	9,114	207,706	199,394	96.0	91	8,221	17,335	2,271
Rhondda Cynon Taf	8,442	-254	2,726	289	5,173	122,601	118,520	96.7	75	4,006	9,179	737
Merthyr Tydfil	6,426 (c)	-375	894	141	5,016	31,833	30,058	94.4	26	1,749	6,765	339
Caerphilly	6,735	-275	2,106	134	4,220	79,737	75,999	95.3	36	3,702	7,922	1,187
Blaenau Gwent	6,842	-128	1,679	377	4,658	35,473	32,734	92.3	0	2,739	7,397	555
Torfaen	5,384	-101	1,457	83	3,743	50,351	47,691	94.7	8	2,652	6,395	1,011
Monmouthshire	4,331	-240	1,930	78	2,083	77,545	75,350	97.2	4	2,191	4,274	-57
Newport	8,238	144	1,466	302	6,614	82,115	78,904	96.1	6	3,205	9,819	1,581
Total Wales	156,501 (c)	-5,897	43,117	4,698	102,789	1,907,789	1,837,070	96.3	625	70,094	172,883	16,382

(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 £254 whereas Neath Port Talbot has the lowest at £58. The Wales average is £124.

Chart 3: Amounts outstanding per chargeable dwelling at 31 March 2022

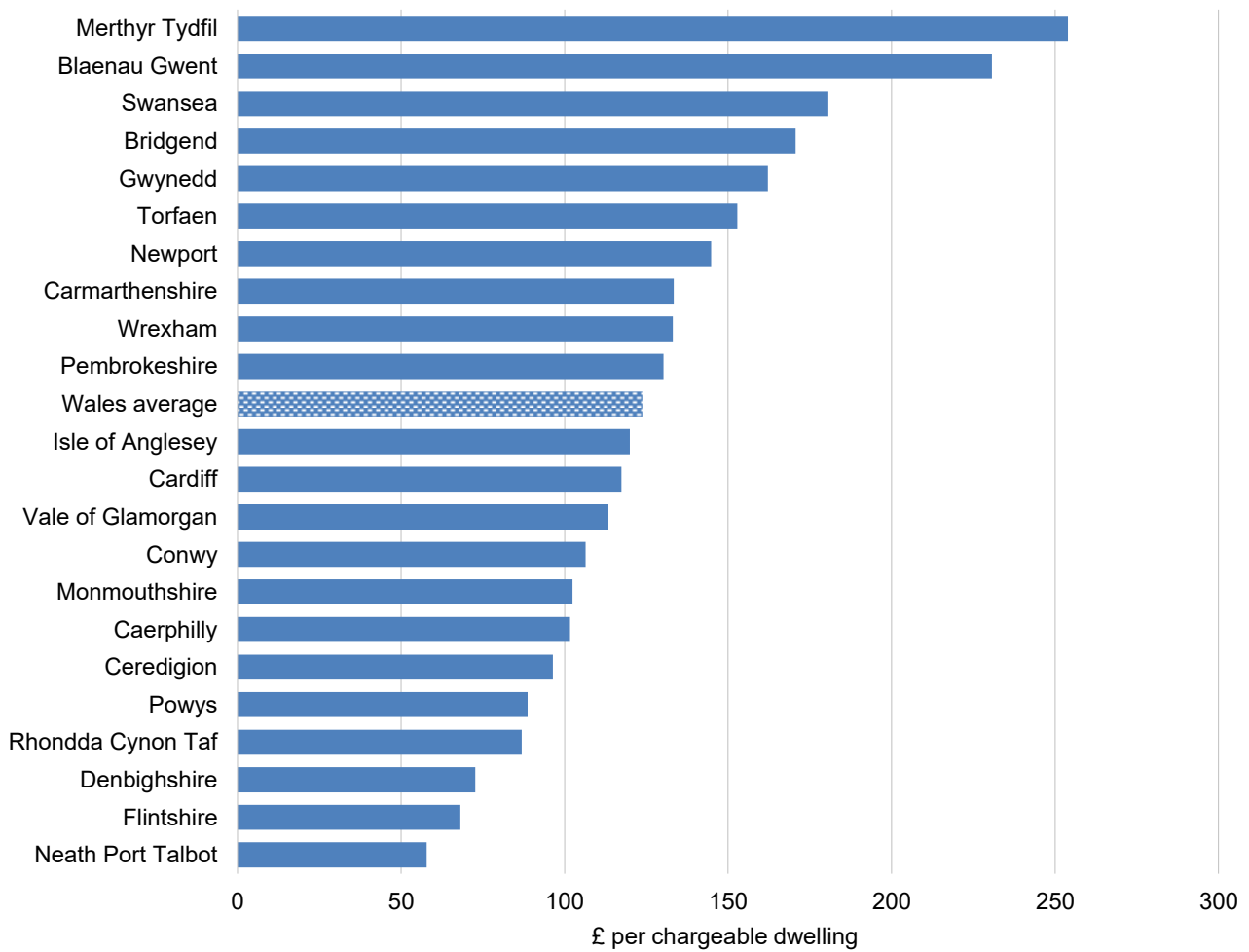
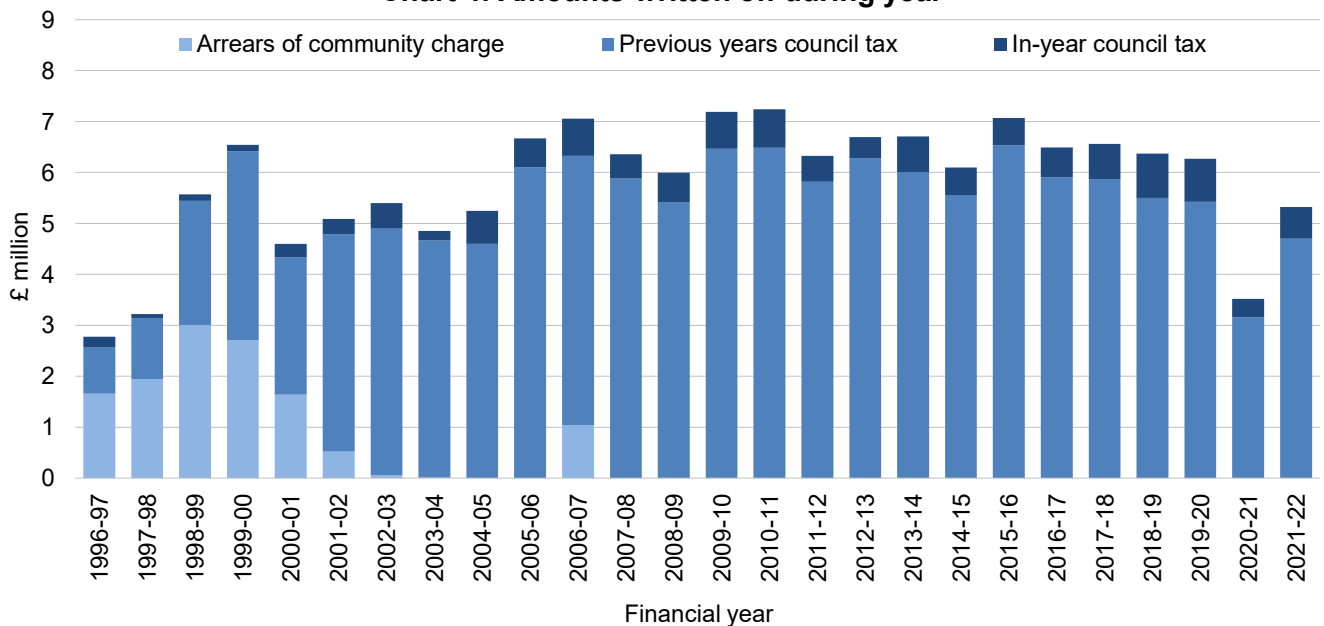


Chart 4 shows the amount of council tax written off during the year. Billing authorities wrote off £5.3 million of council tax arrears in 2021-22.

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.

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. The designation of these statistics as National Statistics was confirmed in February 2011 following a full assessment against the Code of Practice.

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 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 2023 - Statistical first release and StatsWales update for 2022-23.

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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