

Commission on Local Tax Reform in Scotland – Call for Written Evidence

A Joint Submission by:

**The Chartered Institute of Public
Finance and Accountancy**

And

CIPFA Directors of Finance Section

June 2015

CIPFA, the Chartered Institute of Public Finance and Accountancy, is the professional body for people in public finance. CIPFA shows the way in public finance globally, standing up for sound public financial management and good governance around the world as the leading commentator on managing and accounting for public money.

The CIPFA Local Government Directors of Finance Section is the professional forum which comprises the Section 95 Officers under the Local Government (Scotland) Act 1973 of all 32 local authorities in Scotland. The Section provides opinions on matters concerning the management and operation of Scottish local government finance and also serves as a learning forum for the exchange of experience and information on these issues.

Further information about CIPFA can be obtained at www.cipfa.org

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1. Executive Summary

- 1.1 The Chartered Institute of Public Finance and Accountancy (CIPFA) and the CIPFA Directors of Finance Section have combined our professional resources to provide a joint submission to the Commission. Our focus is on practical and achievable improvements. For that reason we restrict our comments to a system of property based taxation and discretionary tax powers.
- 1.2 CIPFA and the CIPFA Directors of Finance Section advocate a modernised and progressive property based system of local taxation in Scotland. We consider that the local tax system should include the following features:
- Local tax should be set and raised locally without intervention by the Scottish Government;
 - The tax base should be current. This means that there should be an immediate revaluation with ongoing property revaluation being undertaken. Going forward, the tax base could be an expanded range of bands or could be based on individual property values.
 - A system of transitional arrangements to accommodate post-revaluation changes to the level of tax raised in each band and in each locality will be required.
 - Local accountability will be better served by more clearly differentiating Council tax bills from Scottish water bills. For administrative efficiency, local authorities can continue to bill and collect on behalf of Scottish Water but there should be more clarity for the council tax payer between local tax and a water and sewerage levy.
- 1.3 We consider that the conditions now exist to enable local accountability to be further enhanced by broadening the range of local discretionary tax powers available to local authorities. One example (although there are several) could be the introduction of a tourist tax which would generate additional revenue from users of public services who do not otherwise make any direct contribution.
- 1.4 Our understanding is that the remit of the Commission is restricted to a review of domestic taxation only. The Commission is aware that council tax accounts for only 17% of the required level of net funding; raising around £2bn per annum. However, the relationship between local taxation and government funding means that any serious review of local government funding should consider all elements of local government finance. Nevertheless we respect the restricted remit of the Commission and our comments are set against that background.

2. Introduction and background

- 2.1 Council Tax in Scotland was introduced in 1993¹ and is based upon the 1991 value of residential property, raising approximately £2bn annually towards funding local government services.²
- 2.2 The Council Tax element of local government funding is approximately 17% of the total funding required by local government to cover its net expenditure. The remaining 83% balance of funding is from the Scottish Government through General Revenue Funding and assigned Non-Domestic Rates Income.³
- 2.3 The balance of funding between local tax and government grant raises the question of the level of local accountability for taxes raised and spending incurred. A key strength of local authority accountability is that the council tax is set for each council by locally elected representatives. Therefore clear accountability exists through the democratic process for tax raised and for expenditure on services. This accountability is directly affected by the level of taxation that the local authority is responsible for and the ability of elected members to make decisions on local spending.
- 2.4 A further impact on local tax is the policy approach to non-domestic taxation which, while collected locally, has effectively been a national tax since 2001. The policy on non-domestic taxation has been national intervention to control what was previously a local tax, although recent initiatives (BRIS⁴, TIF)⁵ recognise the role of councils in relation to non-domestic rates.

3. Assessment of the current form of Local Taxation

- 3.1 This section of the submission reviews the current council tax model against CIPFA's principles of taxation. Using this approach an objective assessment can be made on the issues associated with the present system. CIPFA's principles of local taxation are set out in detail at *Appendix 1*.
- Accountability;
 - Fairness;
 - Stability and Predictability;

¹ Local Government Finance Act 1992, Section 1, Paragraph 1

² Scottish Government Council Tax Collections Statistics 2014/15

³ CIPFA Analysis of Scottish Local Government Funding and the impact of the Council Tax Freeze

⁴ Business Rates Incentivisation Scheme (BRIS) <http://www.gov.scot/Publications/2013/07/7250/4>

⁵ Tax Incremental Financing (TIF) <http://www.gov.scot/Topics/Government/Finance/18232/TIF>

- Buoyancy of the tax base;
- Ease of Understanding and transparency; and
- Ease of Collection including administration.

Accountability

- 3.2 The relationship between local tax raising powers and democratically elected members has always been viewed as a strength of local authority accountability. The council tax, set locally by the elected representatives of each local authority, is an endorsement of this principle. Local government is therefore held accountable through the democratic process for its expenditure on services.
- 3.3 Local accountability is not served however by the lack of transparency which arises from the failure to revalue domestic properties. With the passage of time, increasingly out of date valuations erode the underpinning logic and rationale of the present local tax. The effect is to render a relatively simple form of taxation and a key lever of accountability much more difficult to comprehend.
- 3.4 Council Tax levels have remained un-changed since 2007/08 through the Concordat between the Scottish Government and COSLA.⁶ Increases for tax payers have been mitigated with £70m each year (£560m cumulative) of Scottish Government resources being directed towards suppression of council tax increases. The cumulative cost of this through to the end of the 2015/16 year will be in the region of £2.5bn to the Scottish Government.⁴ Our conclusion is that accountability, which is otherwise present in the current system, has been impaired by this national arrangement.

Fairness

- 3.5 The question of fairness is an area where there is scope for challenging the council tax. The tax is seen as not being wholly progressive.
- 3.6 The tax is part personal based and part property based. This maintains a tenuous link between the community charge system which it replaced and the return to a mainly property based system. The part personal basis however is relevant only if a single person is resident. The number of

⁶ Scottish Budget Spending Review 2007, Concordat between the Scottish Government and local government, November 2007

residents, if two or greater, has no impact upon the liability. There is a reasonably static tax base in the form of the number of properties however the tax base is then modified by the discount made where there is single occupancy of a property.

- 3.7 There is no direct link between the council tax and the ability to pay the tax. Income intervention only arises with the interaction of the Council Tax Reduction (CTR) system. The system seeks at the point of application for CTR to means test the ability of an individual to pay. The ability to pay is not an issue on initial levy of the tax but on application for CTR.
- 3.8 There is a prescribed relationship between a narrow range of property bands. For 2014/15 for example the highest level of Band H tax across all Scottish Councils was £2,461 while the lowest level, Band A, tax was £681.⁷ This reflects the fact that a Band H taxpayer is initially liable, before reliefs, for three times the Council Tax of Band A but the value of the property could be some 8 times (or more) than that of Band A⁸.
- 3.9 The restricted banding system of Bands A to H therefore limits the ability of the tax to be progressive. The bands have not been the subject of revaluation since April 1991. Consequently, valuation at 1991 levels for some brings an inherent unfairness. The Commission should also consider extension of the range of bands at both ends of the scale and the relationship between the highest and lowest bands.
- 3.10 Whatever the theoretical merits of a property based tax, it is necessary to consider the problem of perceived unfairness in terms of ability to pay from income as this can undermine the overall credibility of the tax. The clarity and transparency of any discounts or reductions scheme in this respect is therefore important.
- 3.11 In the case of asset rich and income poor households where there is an inability to pay, and potentially reluctance to access benefits,⁹ it would be more accurate to direct criticism on fairness towards the current system of relief rather than the tax itself.

⁷ CIPFA Rating Review Estimates, 2014/15

⁸ Based on the relationship between tax payable (before reliefs etc.) of Band H (18/9 of Band D) and Band A (6/9 of Band D) which means Band H initial tax liability is three times that of Band A. This is then compared to the value of the property (Band H minimum value £212,001, Band A maximum value £27,000) which means that a Band H taxpayer can have a property which is 7.85 times or more the value of the Band A tax payer.

⁹ 'A Fairer Way' Section 16, report by the Local Government Finance Committee, Edinburgh 2006

Stability and Predictability

- 3.12 Under current local taxation and government funding arrangements, the Section 95 Officer¹⁰ (generally referred to as the Director of Finance) is reasonably certain of the forward income base to fund the cost of services. The local authority's net funding is presently composed of approximately, on average, 83% Government funding with some 17% raised from council tax. The stability of the property base and the high level of collection both contribute to the reliability and predictability of the local taxation element.
- 3.13 The stability of overall Local Government Income is significantly influenced by the equalisation element inherent in the Grant distribution process. This is why it is important that local taxation is not considered in absolute isolation from other funding sources. This would be the case for any other local tax system.
- 3.14 The interaction of the overall local government funding framework is also important for predictability. For example the previous three year budgeting regime, with indicative three year funding settlement figures, provided a basis for a more predictable local tax.

Buoyancy of Tax Base

- 3.15 For some, the concept of buoyancy is related to volatility. That volatility is less detectable in council tax where there is a static or relatively slow moving volume of properties, the primary substance of the tax base¹¹.

Ease of Understanding and Transparency

- 3.16 The prescribed Banding system (notwithstanding criticisms of the narrow range of bands) is easily understood. A taxpayer's property sits within a pre-determined band which directly determines the level of tax that is paid (prior to any relief, discount or reduction). The Council Tax Valuation List is a matter of public record and confirms the transparency of the system.
- 3.17 This transparency is however weakened through the different variety of reliefs, discounts and reductions that are available to council tax payers.

¹⁰ Local Government (Scotland) Act 1973 section 95 - <http://www.legislation.gov.uk/ukpga/1973/65>

¹¹ COSLA's paper 'Local Government Funding review' (December 2013) table 5.3 shows an increase in Band D Equivalents between 1996 and 2012 of 14.9% (increase of 267,205 from a base of 1,793,759). It should be noted that this was prior to the implementation of the Council Tax Reduction scheme. Council Tax Band D equivalents, after allowing for CTR reductions, were 1,791,991 in September 2014 (Scottish Government Band D Equivalents 1996-2014). The Band D equivalents before allowance for CTR were 2,095,500. Therefore CTR represented a reduction in Band D equivalents of some 14.5% for 2014.

- 3.18 Public transparency is further demonstrable with the statutory requirement to set an annual balanced budget¹² (and thereby set a level of tax) which is itself a matter of public record.
- 3.19 The link between the set budget, the level of taxation and service expenditure is made by publication of the annual council tax leaflet.
- 3.20 There is however one area where the link to service delivery, and consequently transparency, can be weak. For many council tax payers there is a general misunderstanding that council tax, and council tax alone, funds the costs of local service delivery. This is probably due in its entirety to the profile and visibility given to local tax levels. While it is acknowledged that information on the local-central government relationship may be readily available, this does not in itself mitigate the view from taxpayers generally which is that they consider that local tax fully funds local services.
- 3.21 Overall, the council tax is a relatively transparent tax with a large proportion of taxpayers being aware of the level of tax due. The link between the tax payable and the council tax bands is well understood even if the method for allocating bands is less clear and more open to question. The liability for tax is also clearly linked to the property and, as such, opportunity for avoidance is limited.
- 3.22 One difficulty however arises in the transparency of Scottish Water charges within the overall Council Tax bills. It is not always clear that there are in effect two charges being levied, one for the Council and one where the Council is collecting the charges on behalf of Scottish Water which is responsible for the level of water and sewerage charges.

Ease of Collection and Administration

- 3.23 Property is fixed and clearly identifiable. Crucially the property is immovable which results in certainty of the property tax base.
- 3.24 This certainty is reflected in the collection levels of the tax in Scotland. In any one year collection levels are on average in excess of 96%. Collection

¹² The Local Government Finance Act 1992 [Part II section 93] which relates to the responsibility for setting the council tax. Section 93 (3) states:

“The amounts...shall be such as will provide sufficient money to meet such part of the total estimated expenses to be incurred by that authority during the financial year in respect of which the amount is set as falls to be met out of their council tax, together with such additional sum as is, in their opinion, required”

levels in Scotland have remained steady or slightly improved over a period of years as can be demonstrated from the data in Appendix 2 attached.¹³

3.25 The cost of collection of council tax however is under 2% of the overall tax yield.

Conclusions

3.26 From the assessment of the current form of local tax against the principles, the following conclusions can be drawn:

- Collection rates for council tax are strong and have been robust for a number of years.
- Council Tax is seen as not being wholly progressive. Residencies with two or more occupants do not have any change in their liability. The relationship between the set bands also affects the progressiveness of the tax.
- Local accountability is not served by the failure to revalue domestic properties.
- Local autonomy has been impaired by the council tax freeze.
- Council Tax bands as well as property values have not been reviewed for a significant period of time.
- There is no direct link between the initial level of council tax and the ability to pay, although the various reliefs, discounts and reductions provide some mitigation.
- Transparency is blurred by the inclusion of Scottish Water charges within the overall council tax bills.

4. Assessment of a modified property tax system

4.1 This section considers the case for a modified property system of taxation. The case is structured around the same principles of taxation and in doing so we point to areas where practical improvements can be made to the present council tax system.

¹³ Scottish Government: Council Tax Collection Statistics 2014/15

Accountability

- 4.2 For local accountability to be maintained it is important that local tax is in fact decided and set locally. Continuation of a national arrangement to freeze local taxation undoubtedly impacts adversely on local accountability. We estimate that the council tax freeze has significantly impacted upon the balance of funding between local taxation and Scottish Government grant. In 2007/08 this balance was, on average, some 78% being Scottish Government funding with Council Tax constituting 22%¹⁴. The respective figures are now 83% and 17%.⁴
- 4.3 Local accountability and transparency is weakened by the persistent failure to revalue domestic properties. Revaluations at approximately five yearly intervals should be a routine maintenance requirement. They should not require government sanction and in the interests of local accountability should be triggered automatically.

What Improvements can be made?

- Restoration of the setting of local taxation to local control;
- ensuring automatic revaluations at periodic intervals of no more than five years

Fairness

- 4.4 Currently there is a prescribed relationship between a narrow range of bands. This maintains the regressive nature of the existing tax system. There is a strong case for expansion of the bands and reconsidering the extent of the relationship between the highest and lowest bands¹⁵.
- 4.5 We consider that the case for property based taxation to reflect economic consumption is particularly strong when considered against the principle of fairness. The tax should have an extended number of bands and a statutory requirement for periodic revaluation.

What Improvements can be made?

¹⁴ Calculation based on Rating Review Actuals 2007/08 (CIPFA) – Scottish Government Funding (GRG / NDRI) £8.020bn (78.2%) compared to Council tax £2.241bn (21.8%)

¹⁵ CIPFA 2005 Local Taxation in Scotland March 2005

- Reconsider the relationship between the highest and lowest taxation band and consider expanding the number of bands;

Stability & Predictability

4.6 Our view is that preservation of a property based system is likely to maintain the integrity of the current funding framework¹⁶ and therefore maintain stability as well as high levels of collection.

What Improvements can be made?

- Consider simplifying the reductions available to support financial planning for both taxpayers and councils, and to assist efficient collection.
- Modelling and sensitivity analysis of detailed implementation proposals will be required, including consideration of the equalisation impact of grant distribution arrangements

Buoyancy of the Tax Base

4.7 Buoyancy of the modified property tax approach is similar to the existing system of Council Tax. However the supporting system of reliefs, discounts and reductions may affect the buoyancy of the tax base.

What Improvements can be made?

- Consideration and modelling of the impact of the reliefs, discounts and reductions system on the buoyancy of the tax base

Ease of Understanding and Transparency

4.8 In the existing system there are a high number of reliefs, discounts and reductions for what is a relatively simple system. There is a case for this to be streamlined.

What improvements can be made?

¹⁶ Scottish Government – Local Government Revenue Funding arrangements under the Concordat, agreed with local authorities <http://www.gov.scot/Topics/Government/local-government/17999/CoreRevenueFunding>

- Streamlining the number of reliefs, discounts and reductions

Ease of Collection Including Administration

- 4.9 Earlier in this submission when assessing council tax we referred to collection levels in excess of 96%. We consider that any tax which results in collection levels of this magnitude provides, in itself, a strong argument for retention and would maintain a link between local compulsory levy and local accountability.
- 4.10 Despite this high collection level, there is in Scotland a specific impact upon local taxation as a direct result of the collection of Scottish Water charges. These charges are collected under statute on behalf of Scottish Water by local authorities. The collected sums are then passed to Scottish Water on a set formula calculation. This formula basis does not reflect that some of the poorest households are likely to pay no council tax, so these amounts appear as unpaid council tax only. This affects the transparency and clarity, for both the resident and the charging bodies, over exactly what bill the resident is paying.
- 4.11 The estimated cost of council tax collection by Scotland's local authorities for 2014/15 was £25,980m. In addition, the cost of council tax valuation was estimated to be £10,768m. The estimated council tax yield for 2014/15 was £1.981bn¹⁷. The cost of collection as a percentage of tax yield was 1.3% (1.9% when valuation is included). The level of collection costs is under 2% and there is no evidence to indicate that this level of costs would not be maintained under a modified property-based tax system.
- 4.12 The current systems and administration for collection of council tax are well established and efficient. Any changes to the basis of taxation, such as an Income Tax based model, would necessitate changes to the processes and system for collection. This is likely to involve additional investment and may detract from the current efficient system. It would also raise the question of who would collect Scottish Water charges.
- 4.13 Similarly, any change in bands or increase in the number of bands would also have an impact on the Scottish Water charges that are linked to council tax bands. There may also need to be consideration of a modified relief system for Water Charges separate to Council Tax Reduction.

What Improvements can be made?

¹⁷ CIPFA Rating Review Estimates 2014/15 and; Scottish Government Council Tax Collection Statistics 2014/15

- The formal differentiation of billing for local tax collection and water charge collection by the introduction of revised arrangements. These arrangements should include more clarity, for all stakeholders, on which bill a resident is settling when they make a payment.

Conclusions

4.14 From our assessment of what a modified system of property based taxation could look like, it is evident that improvements can be made.

- Restoration of the setting of local taxation to local control;
- ensuring automatic revaluations at periodic intervals of no more than five years; and
- Reconsider the relationship between the bands and consider expanding the number of bands;
- Review the way reductions are allowed for to support the efficiency of collection.
- Streamlining the number of reliefs, discounts and reductions
- The differentiation of billing, and the subsequent cash collection allocation, for council taxation and Scottish Water charges by the introduction of revised arrangements.

5. Discretionary Tax Powers

5.1 To further enhance local accountability CIPFA would support the development of measures (through legislation and/or regulation) to allow for a wider range of local discretionary taxation options to be available to local authorities. This would provide alternative means of supporting local service expenditure.

5.2 CIPFA recognises that there may be a number of other specific taxes that are capable of making contributions to funding for a local authority in particular locations and which may also have policy benefits in terms of influencing behaviour. A high profile example would be road user charging (congestion tax/charges). A further option, again locality related, would be a tax on tourism.

5.3 CIPFA considers however that these should not be seen as a substitute for a primary local taxation system, or for the re-localisation of the business rate, which are likely to have a much more radical impact upon the balance of

funding. The introduction of the ability to raise other taxes provides a way to spread local taxation across a wider base and reflect the use of local services.

- 5.4 Further, such additional taxes can be directed to investment in the area that is the particular source of the tax. For example, in Hamburg, Germany,¹⁸ the culture and tourism tax raised locally is re-invested in culture, sports events and promoting tourism rather than going into the general pot of local taxation.

Accountability

- 5.5 Clearly any additional taxes raised towards funding local services must be directed towards those services and provide benefits to local taxpayers and service users. Locally elected representatives would need to be clear and transparent on the operation of such taxes.

Fairness

- 5.6 Additional taxes such as congestion charges or a tourism tax have merit in that people who are not usually residents of the local authority area but still use the services provided, either through working in the area or visiting the area, are liable to make a contribution. Local resident taxpayers are likely to see that as fair.
- 5.7 A further benefit of such charges is that they can be directed towards specific aims, such as reducing congestion and vehicle traffic to supporting tourism and culture. There would need to be policy or legislative clarity on whether funds are part of the general pot of local taxation or to be used for specified purposes.

Stability and Predictability

- 5.8 There will be more complex issues with stability and predictability with supplementary tax bases. There is a risk of lower growth or a shrinking market for the services and therefore tax take. For example, to maintain the tourism offer within a location, it will require investment and marketing.
- 5.9 Other forms of supplementary tax measures may in themselves have an objective of reducing demand. For example if congestion charging is brought in to reduce traffic, once the traffic is reduced the tax take will reduce.

¹⁸ Introduction of the culture and tourism tax in Hamburg, <http://www.hamburg-travel.com/service/culture-and-tourism-tax/>

Buoyancy of the Tax Base

5.10 Buoyancy of additional discretionary taxes will be affected by the nature of the tax. For example, a tourism tax will be affected by economic conditions, currency exchange and other factors.

Ease of Understanding and Transparency

5.11 Each discretionary tax may have a specific purpose and application. Transparency will be assisted if policy and legislation clearly establishes the objectives of the tax and the purposes for which any funds raised can be used.

Ease of collection and administration

5.12 The initial investment in systems and infrastructure to put in place such schemes can be significant and would require careful consideration to ensure value for money. For example set-up costs for the London congestion charge cost over £160m and a significant proportion of the £677m raised in the first three years was spent on set-up and running costs.¹⁹

5.13 The Commission should bear in mind that most of the additional taxes noted above require local solutions to be in place to administer and collect the charges.

Conclusions

5.14 From our assessment of the implementation of discretionary tax powers they would be consistent with CIPFA's principles of taxation

- It would enhance local accountability
- It would be fair as it would link consumption of service use to the tax levy

¹⁹ BBC London, 'Congestion Charges – where has all the money gone' – September 2014

APPENDIX 1

CIPFA'S PRINCIPLES OF TAXATION

Accountability

In a democratic society the first requirement of any system of taxation is that 'the government, whether central or local, should be accountable to the electorate' for the tax which it raises. The relationship between local tax raising powers and democratically elected members has always been viewed as a strength of local authority accountability. Article 9 of the European Charter of Local Self Government underpins this principle.

Fairness

There are at least three ways to consider fairness. Firstly, fairness between individuals, where those in similar circumstances should be treated alike and secondly, fairness between areas which takes account of varying needs and circumstances. Thirdly, the assessment of fairness will include the consideration of the wider basket of taxation which applies.

Stability and Predictability

Stability and predictability means that taxpayers, local authorities and the government should be able to rely on reasonably firm expectations about future commitments. Local authority services require predictability of income in order to set corporate and service plans and to set budgets accordingly. Individual taxpayers should reasonably expect to incur tax rates which do not fluctuate, other than marginally, between fiscal years. Consequently, the stability which is an essential feature of many local government services has a direct relationship to predictability of the level of set taxation.

Buoyancy of Tax Base

This criterion is generally considered to be the relationship of the tax yield to specific economic conditions. In a local tax system this may for example, be growth in levels of income or in property valuations. Buoyancy, while more likely to be evident in an income related tax, can also be detected in forms of property related tax. Buoyancy will however be dependent upon the prevailing economic conditions.

Ease of Understanding and Transparency

An individual local tax-payer should be able to understand easily how their tax liability has been determined. If there is a related system of discounts, exemptions, personal allowances and any other reliefs, this should not make it difficult to predict or calculate how much that individual has to pay.

Ease of Collection including administration

This principle is similar for both the taxpayer and tax collector. For both, the tax should be easily collected and easily paid. The design of the tax should make it easy to pay but difficult to evade payment. Ready identification of those who have not paid should also be a feature of the system.

APPENDIX 2

Scottish Council Tax Collection Statistics

	Year to which bill refers	Net amount billed (£000s)	Amount received (£000s) as at	Amount un-collected (£000s) as at	% received as at
			31 March 2015	31 March 2015	31 March 2015*
To 31 March 2015	2014-15	2,076,232	1,980,986	95,246	95.4
Previous Years	2013-14	2,034,796	1,957,454	77,342	96.2
	2012-13	2,004,036	1,934,880	69,156	96.5
	2011-12	1,982,334	1,917,498	64,836	96.7
	2010-11	1,967,400	1,903,692	63,708	96.8
	2009-10	1,959,919	1,896,179	63,739	96.7
	2008-09	1,958,880	1,893,325	65,555	96.7
	2007-08	1,933,492	1,872,801	60,691	96.9
	2006-07	1,860,537	1,803,264	57,273	96.9
	2005-06	1,769,589	1,716,460	53,129	97.0
	2004-05	1,659,208	1,610,353	48,854	97.1
	2003-04	1,573,623	1,525,149	48,474	96.9
	2002-03	1,497,664	1,451,011	46,653	96.9
	2001-02	1,412,636	1,368,357	44,279	96.9
	2000-01	1,324,539	1,282,147	42,392	96.8
	1999-00	1,244,011	1,205,452	38,559	96.9
	1998-99	1,193,422	1,152,914	40,508	96.6
	1997-98	1,114,529	1,074,202	40,327	96.4
	1996-97	1,002,038	965,455	36,582	96.3
1993/94 to 1995/96	2,798,881	2,698,695	100,185	96.4	
Total for previous years	1993/94 to 2013/14	32,291,532	31,229,288	1,062,244	96.7
Total for all years to 31 March 2015 *	1993/94 to 2014/15	34,367,765	33,210,275	1,157,490	96.6

* **Note** that years prior to 2014-15 are closer to final collection rates as councils have had longer to collect late payments. The 2014-15 collection rate is understandably lower since it is effectively the in-year collection rate (i.e. before any late payments).