

Bristol City Council Collection Statistics - Notes

The in-year collection statistics for council tax and business rates (***pdf - Collection as at 31 Oct 22***) show the changing monthly liability (calculated debit), and the in-year % target (set at the start of the year and split by month). The monthly and cumulative receipts against the current year liability and the relevant % against the target are produced in the columns headed 'Actual'.

Council Tax:

Both the in-year collection and arrears figures have been buoyed by credits of the Energy Rebate of approximately £3.9m in total. Any credits made to the current year liability will have reduced the value of the subsequent instalment due, but we can expect limited impact on the outturn position for the in-year collection rate; those who pay their council tax will just pay £150 less this year, whereas those who don't pay their council tax will have £150 lower arrears carried forward.

Business rates:

Covid-19 Additional Relief (CARF) was awarded this year (for 2021-22). Where this generated a credit on their 21-22 liability, this was carried forward to 22-23 year, largely covering their liability for this year in full. This means the collection statistics are showing a more favourable position at this stage, of up to £6.5m, as the instalments covered by these credits are yet to fall due.

This year we have introduced a new report (***pdf - Budget Requirement***) to show the in year *and* arrears collection of council tax as a % of the budget requirement, split by the total including preceptors, and separately for just the Bristol share. Arrears receipts since August are higher than expected due to the Energy Rebate credits, as explained above.