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Levelling Up, Housing and
Communities Committee

Council Tax Collection

Second Report of Session 2023–24

*Report, together with formal minutes relating
to the Report*

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Levelling Up, Housing and Communities Committee

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Summary

The covid-19 pandemic and resulting lockdowns pushed many households in England into council tax debt for the first time and shone a light on local authorities' approaches to recovering arrears, especially from vulnerable residents. It also resulted in a corresponding rise in the overall level of in-year council tax arrears and highlighted local government's ever growing reliance on council tax revenue. It appeared that pressures on local authorities budgets, combined with the increasing financial vulnerability of many households, might have led to some authorities seeking to recover unpaid council tax from individuals who simply could not afford it. In this context, we sought to review the statutory and non-statutory framework for council tax collection.

The Council Tax (Administration and Enforcement) Regulations 1992, the statutory framework governing council tax collection, has not been updated since it was introduced. Among other things, it states that the remaining year's unpaid balance shall become payable, in certain circumstances, when an individual misses a monthly instalment. The speed at which this provision can be applied can cause an individual's debts to quickly escalate, however, and it is not clear how much discretion local authorities have to agree manageable repayment plans. Best practice guidance from the Department for Levelling Up, Housing and Communities strongly implies they do not have to demand immediate payment in full, but this message might not be getting through. **We strongly urge the Government to clarify the provision in the Council Tax (Administration and Enforcement) Regulations 1992 that requires the unpaid balance to become payable in certain circumstances. If local authorities do, under this provision, have the discretion not to require immediate repayment of the full unpaid balance, the Government should make this much clearer, either by updating the regulations or by amending the best practice guidance by the end of this Parliament.** If an individual genuinely cannot afford to pay, rushing to take enforcement action will only waste a local authority's resources, cause avoidable distress and miss an opportunity to provide appropriate debt advice.

The 1992 regulations also permit local authorities to instruct enforcement agents to seize goods to the value of any unpaid council tax owed by an individual. In 2020, despite temporary bans on enforcement action, which the Government introduced for public health reasons during the covid-19 pandemic, media reports appeared raising concerns about some local authorities' heavy-handed approach to enforcement, including an overreliance on enforcement agents. **We are clear that the use of enforcement agents to collect unpaid council tax should always be a last resort. We accept it will sometimes be needed, in the case of those who wilfully refuse to pay, but it can never be justified in the case of those who genuinely cannot afford to pay. In particular, we urge the Government to direct local authorities to give it extra careful consideration before using enforcement agents against those in receipt of council tax support.**

On the behaviour of enforcement agents themselves, the industry has recently committed to funding a new Enforcement Conduct Board (ECB), with the stated purpose of addressing inconsistent and at times inappropriate behaviour by agents. We welcome the progress made in establishing the ECB, including the launch of its accreditation scheme in September 2023, but we are concerned that industry support

might not have been matched by the necessary voluntary financial contributions. **We urge the Government to consider putting the ECB on a statutory footing, and in the short term to require local authorities to only engage enforcement agents accredited by the ECB.**

Despite positive developments, such as the pilots being carried out under the Digital Economy Act 2017 and the creation of the Office for Local Government, barriers to data sharing within local authorities and between central and local government are impeding councils' ability to identify vulnerable residents. Identifying and engaging at an early stage with residents who are at risk of falling into arrears could help to prevent them from building up problem debt and also improve collection rates. **To encourage greater data sharing for the purpose of identifying households in financial need, we recommend, among other things, that the Digital Economy Act pilots be rolled out more widely and that the Government clarify the circumstances in which data protection legislation permits local authority teams to share information on vulnerable residents.**

In July 2023, the Government established an Office for Local Government (Oflog) to provide authoritative and accessible data and analysis on the performance of local government. We are closely monitoring Oflog's progress and believe it could help to improve the functioning of local government. It is regrettable, however, that the Secretary of State has not yet confirmed that the position of Oflog Chair will be subject to pre-appointment hearing by our Committee, despite our having first written to him about this matter in January 2023. We consider the position of Oflog Chair to be critical to the functioning of local government and believe that Oflog more widely has a vital role to play in supporting taxpayers. **We urge the Secretary of State to confirm in writing immediately that the position of Oflog Chair will be added to the list of posts subject to pre-appointment hearings by our Committee.**

Chapter 1: Introduction

Background

1. The covid-19 pandemic and resulting lockdowns radically altered the financial circumstances of millions of households in England. In January 2021, Citizens Advice, an organisation that provides independent advice on debt, housing and other issues, published a report on how the pandemic had affected household incomes and levels of council tax debt. It found that arrears had risen sharply as many had lost their jobs or received pay cuts in the economic fallout of the lockdowns. It also estimated that more than 3.5 million people were in council tax arrears and that most of these had not been behind on their bills at the start of the pandemic.¹ These findings are supported by government statistics showing that the total level of in-year arrears rose from £1.1 billion in 2019–20 to £1.5 billion in the first year of the pandemic, and that the total level of arrears in 2020–21, including those carried over from previous years, was £4.4 billion.²

2. At the same time as arrears were rising, reports began to appear in the media of local authorities adopting heavy-handed tactics, including frequent use of enforcement agents, to recover unpaid council tax.³ Whilst doorstep and payday lenders were reported to have cut back on more aggressive forms of collection, owing to their cost and inefficiency, local authorities were making increasing use of bailiffs and other strong-arm tactics, including the threat of imprisonment. In 2021, partly in response to these concerns, the Department for Levelling Up, Housing and Communities (DLUHC) published council tax collection best practice guidance for local authorities. In the foreword to the guidance, Luke Hall MP, then Minister for Regional Growth and Local Government, said it was essential local authorities had “sufficient powers to recover arrears from households that do not pay on time” but added that “tax collection and enforcement should never come at the cost of fair treatment of residents”.⁴

Our inquiry

3. It was in this context that in November 2021 we launched our inquiry into council tax collection in England to examine the practices employed by local authorities to collect council tax arrears. We received 35 submissions of written evidence and held two oral evidence sessions. We held our [first oral evidence session](#) on 6 June 2022 with witnesses from the London Borough of Southwark, Mid Sussex District Council, the Civil Enforcement Association (CIVEA), Whyte & Co., a civil enforcement company, Citizens Advice, the Enforcement Conduct Board (ECB), and the Institute of Revenues, Rating and Valuation (IRRV). We originally scheduled a second evidence session with Kemi Badenoch MP, then Minister for Local Government, Faith and Communities, DLUHC, for 11 July 2022, but this was cancelled when the Minister resigned shortly before the session. It was

1 Citizens Advice, [Unavoidable debt: Coronavirus council tax debt](#), January 2021

2 Department for Levelling Up, Housing and Communities, [Collection rates for Council Tax and no-domestic rates in England, 2022 to 2023](#), 21 June 2023

3 For example, see: Financial Times, [Local councils criticised for ‘concerning’ debt collection tactics](#), 27 April 2020; BBC News, [Bailiff fears as councils chase unpaid council tax debts](#), 14 July 2020; Guardian, [Bailiffs called in to at least 280,000 homes over council tax debt](#), 8 August 2021; Citizens Advice, [Unavoidable debt: Coronavirus council tax debt](#), January 2021

4 Department for Levelling Up, Housing and Communities, [Council tax collection: best practice guidance for local authorities](#), 16 August 2021.

eventually rearranged for 27 February 2023, when we took evidence from Lee Rowley MP, then Parliamentary Under-Secretary of State for Local Government and Building Safety, DLUHC, and Nico Heslop, Director of Local Government Finance, DLUHC. We would like to thank all those who submitted evidence. We would also like to say a special thanks to Georgia Harris, a former policy researcher on the Committee, for her contribution to this inquiry.

Our Report

4. In chapter 2 of this report, we look at the statutory framework for collecting council tax, as set out in the Council Tax (Administration and Enforcement) Regulations 1992, and the ways in which it might be an obstacle to local authorities adopting best practice when seeking to recover unpaid council tax. In chapter 3, we turn to other factors besides the regulations that might be influencing how local authorities approach enforcement, including their duty to provide council tax support to persons in financial need and DLUHC's best practice guidance. It also considers their use of enforcement agents. In chapter 4, we discuss how central and local government could make better use of metrics and data sharing, especially in identifying financial need and the causes of council debt arrears. Finally, in chapter 5, we turn to council tax more broadly and the case for reforming, updating or replacing the entire regime.

Chapter 2: The statutory regime for collecting council tax

Introduction

5. In this chapter, we consider the statutory framework governing the administration and collection of council tax as set out in the Council Tax (Administration and Enforcement) Regulations 1992.⁵ In particular, we explore the impact of the regulations on local authorities' approach to collecting arrears and the case for reform.

The statutory regime

6. The 1992 regulations set out what local authorities must do in certain circumstances, and what they may do in others, when individuals fail to pay their council tax on time. They provide that, where a person fails to pay a single instalment, s/he will first be issued with a reminder notice. If a person does not pay within seven days of receiving the notice, or if, having received two previous reminder notices, a person fails to pay a further instalment on time, then the full unpaid balance for that year "shall become payable".⁶ If, at this point, payment is still not made, the local authority may apply to a magistrates' court for a legal demand for payment, known as a liability order. This involves the court first issuing a summons, ordering the individual to appear in person, followed by the making of an order, if payment has still not been made.⁷

7. Once a liability order has been made, the local authority may make an attachment of earnings order, under which the amount owed may be subtracted from a person's earnings.⁸ Under separate legislation, the authority may also make an attachment of benefits order, under which the Department for Work and Pensions (DWP) will subtract the amount owed from a person's benefits.⁹ The authority may also instruct an enforcement agent to seize goods to the value of the outstanding debt, and, in the final instance, if insufficient goods can be seized, apply to a magistrates' court to have the person committed to prison. At this point, the person will be summoned to appear before the court. If, having examined the person, the court decides they have the means to pay and their refusal to do so is "wilful", it may commit them to prison. The period of imprisonment may not exceed three months, and if at any time the person pays the amount due, they shall be released. If they pay part of the balance, the period of their imprisonment shall be reduced.¹⁰

The case for reform

8. There was strong support in the written evidence for changing the statutory regime, which has not been amended since its introduction. Some stakeholders, including Citizens Advice and Mid Sussex Council, said the culture surrounding debt and local government taxation had changed in that time and the existing regime was now outdated

5 [Council Tax \(Administration and Enforcement\) Regulations 1992](#)

6 [Regulation 23](#) of the Council Tax (Administration and Enforcement) Regulations 1992

7 [Regulation 34](#) of the Council Tax (Administration and Enforcement) Regulations 1992

8 [Regulation 37](#) and [Regulation 44](#) of the Council Tax (Administration and Enforcement) Regulations 1992

9 [Social Security \(Claims and Payments\) Regulations 1987](#), as amended by the [Council Tax \(Deductions from Income Support\) Regulations 1993](#)

10 [Regulation 47](#) of the Council Tax (Administration and Enforcement) Regulations 1992

and unsuitable for the current socio-economic context.¹¹ We heard that this had affected local authorities' operations and household finances, as the current regime did not take into account the implications of the collection process for low-income taxpayers.¹² Others said authorities seeking to implement best practice were prevented from doing so by the regulations.¹³ In contrast, Jacobs, an enforcement agency, and CDER Group, a provider of debt management solutions, stated that the high collection rates showed the regulations were effective.¹⁴

9. We heard the speed at which the regulations permitted sanctions to be applied, and the severity of those sanctions, had resulted in council tax being treated as a "priority" debt. This, we were told, was leaving households with less money to pay for other bills and essentials, such as heating and eating, or to service other debts, or pushing them into other types of debt.¹⁵ Council tax is also a unique debt in that it recurs annually, meaning arrears can accumulate across financial years. Lee Rowley MP, then Parliamentary Under-Secretary of State for Local Government and Building Safety, said in oral evidence that the regime was designed this way to ensure a resolution in-year and to prevent such escalating debt.¹⁶ However, according to Councillor Stephanie Cryan, Cabinet Member for Finance, Democracy and Digital, London Borough of Southwark, the "cycle of arrears" is already proving difficult for people to break. She said those in arrears were constantly "playing catch-up" and it was something some "never recover from".¹⁷ The Money Advice Trust, a national debt advice charity, said the current regulations meant both the collection process and people's council tax arrears escalated quickly and made it difficult for them to negotiate affordable repayment plans.¹⁸

10. From the evidence to our inquiry, we have identified three main concerns with the regulations: the requirement for the full balance to become payable in certain circumstances where a council tax payer fails to pay an instalment; the requirement on councils to obtain liability orders before being able to take further formal enforcement action, including the making of attachment of earnings orders and attachment of benefits orders; and the sanction of imprisonment.

The full balance becoming payable

11. As set out above, the 1992 regulations provide that the remainder of a year's council tax bill "shall become payable" in two circumstances: first, where a person fails to pay a monthly instalment within seven days of being sent a reminder notice; and secondly, where a person, having made a payment in accordance with a reminder notice that is the second notice that year, fails to pay any subsequent instalment that year on or before the day on

11 Mid Sussex District Council ([CTC 005](#)); Money and Mental Health Policy Institute ([CTC 016](#)); London Borough of Southwark ([CTC 025](#)); StepChange ([CTC 033](#)); Citizens Advice ([CTC 034](#)); Brighton and Hove City Council ([CTC0030](#))

12 Mid Sussex District Council ([CTC 005](#)); Money Advice Trust, [Council tax arrears update brief](#) (June 2022), p 2

13 Citizens Advice ([CTC0034](#)); Money Advice Trust ([CTC0023](#)); Christians Against Poverty ([CTC027](#)); Coventry Citizens Advice ([CTC036](#)); Trussell Trust ([CTC038](#)); Jubilee Debt Campaign ([CTC0024](#))

14 Jacobs ([CTC10](#)); CDER Group ([CTC011](#))

15 Mid Sussex District Council ([CTC005](#)); Jubilee Debt Campaign ([CTC024](#)); Bristol City Council ([CTC040](#))

16 [Q68](#) [Lee Rowley MP, Parliamentary Under-Secretary of State, DLUHC]

17 [Q2](#) [Stephanie Cryan, Cabinet Member for Finance, Democracy and Digital, London Borough of Southwark]

18 Money Advice Trust ([CTC0023](#))

which it falls due.¹⁹ This was the most criticised element of the statutory regime.²⁰ Some said if a household was struggling to pay one instalment, it would obviously not be able to afford the full year's balance, and that the provision was preventing local authorities from agreeing more affordable repayment plans.²¹ The Local Government Association (LGA) said it had "called on the Government to remove this requirement for the entire annual sum to become payable if an instalment is missed".²² Mid Sussex District Council raised concerns about how quickly the sanction was applied, saying it left people with "little time to engage with their local authority or to seek independent debt advice",²³ while others explained the benefits to households of being able to spread repayment over a longer period.²⁴

12. Others giving evidence said the requirement for the unpaid balance to become payable was sensible, and added that the legislation did not actually mandate immediate repayment of the full unpaid balance.²⁵ Andrew Townsend, National President, IRRV, first explained the purpose of the provision. He said that without it local authorities would be forced to take separate action to recover every missed monthly instalment, which would be even more expensive and inefficient, and he also said the regulations provided only for people to "lose the right" to pay in instalments.²⁶ Mid Devon District Council made the same point. It said restricting collection to only those months that were in arrears would delay the recovery process and potentially lead to multiple liability order applications in the same financial year.²⁷

13. On whether full repayment is indeed required, the Department's best practice guidance, issued in August 2021, says:

Where residents miss an instalment, councils can issue reminder notices, and where the account is not brought up to date within 7 days, the full year's liability becomes due. However, before taking such steps, some authorities make use of 'soft' reminders to signpost the resident to the support that is available from the authority and debt advisors for those who may be struggling to pay their instalments.²⁸

14. In oral evidence, Minister Rowley said local authorities could "derogate" from the statutory regime and should apply that regime sparingly and sensitively. Nico Heslop, Director of Local Government, DLUHC, added that just because the unpaid balance

19 The Council Tax (Administration and Enforcement) Regulations 1992, [regulation 23](#)

20 [Q34](#) [Rachel Beddow, Principal Policy Manager, Citizens Advice]; LGA ([CTC 003](#)); Mid-Sussex District Council ([CTC 005](#)); Bristow & Sutor ([CTC 006](#)); Money and Mental Health Policy Institute ([CTC0016](#)); Citizens Advice ([CTC0034](#)); Policy in Practice ([CTC0009](#)); The Trussell Trust ([CTC0038](#)); Money Advice Trust ([CTC0023](#))

21 LGA ([CTC003](#)); Mid Sussex District Council ([CTC005](#)), Policy in Practice ([CTC009](#)), Money Advice Trust ([CTC023](#)); Jubilee Debt Campaign ([CTC024](#)); Christians Against Poverty ([CTC027](#)); StepChange ([CTC033](#)); Joseph Rowntree Foundation ([CTC039](#)); Money Advice Trust ([CTC0023](#))

22 LGA ([CTC003](#))

23 Mid Sussex District Council ([CTC005](#))

24 [Q34](#) [Rachel Beddow, Principal Policy Manager, Citizens Advice]; Policy in Practice ([CTC 009](#))

25 [Qq34–37](#) [Andrew Townsend, National President, Institute of Revenues Rating and Valuation]; Mid Devon District Council ([CTC 008](#))

26 [Qq34–37](#) [Andrew Townsend, National President, Institute of Revenues Rating and Valuation]

27 Mid Devon District Council ([CTC 008](#))

28 Department for Levelling Up, Housing and Communities, [Council tax collection: best practice guidance for local authorities](#), 16 August 2021

becomes payable, it does not mean the person has to pay it all at once, and that local authorities could choose to work with them to development repayment plans. He concluded: “There is flex for councils to take sensible and sensitive decisions”.²⁹

15. The Council Tax (Administration and Enforcement) Regulations 1992 requires the year’s unpaid council tax balance to become payable in certain circumstances. This provision, and the speed with which it is applied, can be the catalyst for someone’s debts to quickly escalate. It is not clear, however, how much discretion local authorities have to agree repayment plans that spread the value of the unpaid balance over the rest of the year. The council tax collection best practice guidance, published by the Department for Levelling Up, Housing and Communities, strongly implies that local authorities do not have to demand immediate payment in full, but evidence from stakeholders suggests that this message is not getting through.

16. We strongly urge the Government to clarify the provision in the Council Tax (Administration and Enforcement) Regulations 1992 that requires the unpaid balance to become payable in certain circumstances. If local authorities do, under this provision, have the discretion not to require immediate repayment of the full unpaid balance, the Government should make this much clearer, either by updating the regulations or by amending the best practice guidance by the end of this Parliament.

17. In addition, by the end of this Parliament, the Government should amend existing regulations to enshrine in law the principle that collection should be based on a resident’s ability to pay, including by requiring local authorities to offer people affordable repayment plans when an unpaid balance becomes payable.

Liability orders

18. The need for local authorities to acquire liability orders to collect arrears was the second key concern raised with us. Several stakeholders said it would be easier to recover arrears if billing authorities could make attachment orders without having to apply for a liability order.³⁰ Furthermore, the cost of obtaining an order gets passed on to the debtor, which adds an extra £84 on top of their original debt.³¹ As Jacobs, an enforcement agency, put it, the costs of applying for the order “only increase the debt outstanding to the debtor”, “are a drain on local authority resources” and “pass the burden on to the council tax payer”.³² We also heard that the process was inefficient and cumbersome for local authorities, not least because they require an in-person appearance in the magistrates’ court.³³

19. Other suggestions for improving the liability order process included requiring councils to take certain steps before seeking an order (such as affordability assessments),

29 [Qq67–68](#) [Lee Rowley MP, Parliamentary Under-Secretary of State, DLUHC; Nico Heslop, Director of Local Government Finance, DLUHC]

30 [Q20](#) [Kevin Stewart, Business Unit Leader, Revenues and Benefits, Mid Sussex District Council]; LGA ([CTC 003](#)); Mid Devon District Council ([CTC 008](#)); Jacobs ([CTC 010](#)); North Norfolk District Council ([CTC 017](#)); Money Advice Trust ([CTC 023](#)); London Borough of Southwark ([CTC 025](#)); Brighton and Hove City Council ([CTC 030](#)); Citizens Advice ([CTC 034](#)); Bristol City Council ([CTC 040](#))

31 [Q34](#) [Rachel Beddow, Principal Policy Manager, Citizens Advice]

32 Jacobs ([CTC0010](#))

33 Jacobs ([CTC 010](#)); [Q39](#) [Alistair Townsend, National President, Institute of Revenues Rating and Valuation]

capping the costs of liability orders, and allowing applications to be handled in bulk.³⁴ Alistair Townsend, National President, IRRV, said streamlining the process would give councils more time to spend on pre-action work, the aim of which was to avoid court proceedings, and reduce the costs passed on to the debtor. He suggested one means of making the process more efficient might be to permit bulk applications.³⁵ Rachel Beddow, Principal Policy Manager, Citizens Advice, agreed the system needed to facilitate more pre-action work.³⁶ Another potential substitute for removing the requirement for liability orders suggested to us was to enable virtual applications for liability orders, as a way of speeding up the process and reducing the costs to the debtor.³⁷

20. Alistair Townsend qualified some of this evidence when he explained why liability orders were useful and why local authorities might still want to apply for them, in addition to any pre-action work:

In order to secure its position, even if the council were to make an arrangement, they are still likely to want to obtain the liability order so that, if that arrangement failed, they could immediately take action with a view to collecting the money in before the end of the financial year.³⁸

The Minister recognised that “quite a lot” of the liability order process was required to be done in the courts and said he intended “to make processes as efficient as they possibly can be”.³⁹ He also called the suggestion that applications be handled in bulk a “very valid challenge”.⁴⁰

21. The process for obtaining a liability order is inefficient and can hinder, rather than aid, the collection of unpaid council tax. We therefore strongly recommend that the Government make the liability order process less burdensome, including by allowing bulk applications, virtual applications, or both, so long as residents remain able to raise objections.

Imprisonment

22. Ultimately, non-payment of council tax can lead to imprisonment, although the circumstances in which a court may make a committal are limited to those defined in the 1992 regulations. In short, a court may only do so where an enforcement agency has been unable to seize sufficient goods to cover the value of the outstanding debt; where a council has subsequently applied to a magistrates’ court for committal; and where the court, having inquired into the person’s means, has come to the opinion that their failure to pay is “due to wilful refusal or culpable neglect”. Even then, the court has the discretion not to commit and should do so only “if it thinks fit”.⁴¹ In the other nations of the UK, non-payment cannot be sanctioned with imprisonment.

34 StepChange ([CTC 033](#)); Citizens Advice ([CTC 034](#)); Trussell Trust ([CTC 038](#)); [Q39](#) [Alistair Townsend, National President, Institute of Revenues Rating and Valuation]

35 [Q39](#) [Alistair Townsend, National President, Institute of Revenues Rating and Valuation]

36 [Q38](#) [Rachel Beddow, Principal Policy Manager, Citizens Advice]

37 Jacobs ([CTC 010](#)); Anglia Revenues Partnership ([CTC 021](#)); Norwich City Council ([CTC 029](#)); IRRV ([CTC 037](#))

38 [Q42](#) [Alistair Townsend, National President, Institute of Revenues Rating and Valuation]

39 [Q69](#) [Lee Rowley MP, Parliamentary Under-Secretary of State, DLUHC]

40 [Q70](#) [Lee Rowley MP, Parliamentary Under-Secretary of State, DLUHC]

41 [Regulation 47](#) of the Council Tax (Administration and Enforcement) Regulations 1992

23. The data on the use of imprisonment as a sanction for non-payment is incomplete. In a written parliamentary answer from September 2021, the Government said there had been no committals in 2020 or the first six months of 2021, whereas there had been 12 in 2019 and 16 in 2018, although the reliability of the data was heavily caveated.⁴² In oral evidence, the Minister said nobody had “gone through this process” since “either 2018 or 2019”.⁴³ According to a 2023 freedom of information request by *The New Statesman*, however, 80 people “may have been” jailed for non-payment in the last five years.⁴⁴ Going back a bit further, the Social Market Foundation obtained data showing that the number of committals every year between 2010/11 and 2016/17 to be 111, 116, 98, 110, 86, 65 and 106 respectively, although it also found that a minority of councils had accounted for a disproportionate number of these.⁴⁵

24. There was widespread support in the evidence for removing the sanction of imprisonment.⁴⁶ The argument was based on two main themes: its value as a deterrent and fairness. On deterrence, some evidence suggests council tax arrears have risen more sharply in England than in Wales, where non-payment cannot result in imprisonment, although the difference was slight. Between 2013 and 2022, arrears in Wales grew by 103%, compared to 108% in England.⁴⁷ Alistair Townsend, IRRV, thought its abolition in Wales had “not particularly moved the needle one way or another collection-wise”,⁴⁸ while Coventry Citizens Advice said its local authority thought the committal option had value as a deterrent.⁴⁹ The Minister and Nico Heslop, DLUHC, said there was insufficient data to suggest any correlation between removing the sanction of imprisonment and lower levels of arrears. Nico Heslop said the data was “quite mixed” as there had been “quite a lot of fluctuation” and “there have been some years when the Welsh have had a similar percentage or proportion of arrears” to England.⁵⁰

25. Some of the evidence also touched on whether imprisonment was a fair or proportionate sanction. Rachel Beddow, Citizens Advice, claimed the majority of cases of imprisonment involved people who were not able to pay, and that for them it was an inappropriate measure.⁵¹ We have not seen any data indicating the financial means of those imprisoned, but given the regulations state that only those with the financial means to pay should be committed, we would not expect there to be any.⁵² In general, however, witnesses were not keen to be drawn on whether the sanction should remain, insisting it was a matter for legislators, although Alistair Townsend, IRRV, asked whether it was appropriate for society to commit people to prison for not paying a tax. On that point, he

42 Answer of 22 October 2021 to [Question 53187](#) on Council Tax: Non-payment

43 [Q71](#) [Lee Rowley MP, Parliamentary Under-Secretary of State, DLUHC]

44 *The New Statesman*, “[Hundreds faced jail over unpaid council tax since 2010](#)”, 20 July 2023

45 Social Market Foundation, [Unfair, ineffective and unjustifiable: the case for ending imprisonment for Council Tax arrears in England](#), September 2019

46 [Bristow & Sutor \(CTC 006\)](#); [North Norfolk District Council \(CTC 017\)](#); [Money Advice Trust \(CTC 023\)](#); [Jubilee Debt Campaign \(CTC 024\)](#); [Christians Against Poverty \(CTC 027\)](#); [Citizens Advice West Sussex \(CTC 028\)](#); [Brighton and Hove City Council \(CTC 030\)](#); [StepChange \(CTC 033\)](#)

47 Money Advice Trust, [Council Tax After COVID: Reforming council tax support and collection in the wake of the pandemic](#), July 2021

48 [Q45](#) [Alistair Townsend, National President, Institute of Revenues Rating and Valuation]

49 Coventry Citizens Advice ([CTC 036](#))

50 [Q71](#) [Nico Heslop, Director of Local Government Finance, DLUHC]

51 [Q46](#) [Rachel Beddow, Principal Policy Manager, Citizens Advice]

52 [Regulation 47](#) of the Council Tax (Administration and Enforcement) Regulations 1992

said his organisation was “agnostic”.⁵³ Bristol City Council said the sanction was out of date and suggested it be replaced with alternative sanctions, such as community orders and bank arrestments, as apply in the case of other debts.⁵⁴

26. The Minister said there had to be “some form of sanction for people who are wilfully refusing” and that because the punishment of imprisonment was meant only for them, rather than those who genuinely could not afford to pay, he was not “fully convinced about the need to step back”.⁵⁵

27. We are concerned that the threat of enforcement might mean people are putting their council tax payments ahead of heating and eating. In particular, we believe the ultimate sanction of imprisonment is using a sledgehammer to crack a nut.

28. The Government should amend existing regulations by the end of this Parliament to replace the sanction of imprisonment with more suitable deterrents, such as bank arrestment or community service.

53 [Q45](#) [Alistair Townsend, National President, Institute of Revenues Rating and Valuation]

54 Bristol City Council ([CTC0040](#))

55 [Q71](#) [Lee Rowley MP, Parliamentary Under-Secretary of State, DLUHC]

Chapter 3: Supportive council tax collection

Introduction

29. In the previous chapter, we considered only the impact of the Council Tax (Administration and Enforcement) Regulations 1992 on how local authorities recover unpaid council tax. The regulations set out minimum requirements but leave local authorities with the freedom to determine the details of their own collection regimes. In this chapter, we explore issues arising from these more discretionary elements of local authorities' collection methods.

30. Soon after the first covid lockdown, media reports started to appear of local authorities using heavy-handed tactics to recover council tax arrears, and failing to deal sensitively with vulnerable individuals.⁵⁶ We heard similar evidence in our inquiry, including of local authority staff being disrespectful and condescending towards those in arrears and of failing to signpost people to independent debt support and advice.⁵⁷

31. It appears from the written evidence that local authorities' approaches to council tax collection are influenced, in particular, by:

- their legal duty to provide council tax support to those in financial need and to consider the financial circumstances of council tax payers; and
- the best practice guidance published by the Department in 2021.

32. In this chapter, we consider both of these issues and then turn to local authorities' use of enforcement agents, which has been a subject of particular criticism in recent years, particularly in relation to vulnerable households.

Local authorities' duty to consider financial need

Council tax support

33. Since 2013, local authorities in England that are billing authorities have had a legal obligation to provide council tax support to households in financial need. Before that date, council tax support was provided by central government through council tax benefit.⁵⁸ Whereas council tax benefit was a social security benefit administered by local authorities on behalf of the DWP, council tax support takes the form of reductions provided by local authorities to those they consider to be in financial need. Every billing authority in England is required to make a council tax reduction scheme by 31 January every year to apply in the following financial year. Schemes must specify the size of the reductions and the persons and classes of persons the authority considers to be in financial need, who

56 Financial Times, [Local councils criticised for 'concerning' debt collection tactics](#), 27 April 2000; BBC News, [Bailliff fears as councils chase unpaid council tax debts](#), 14 July 2020; Guardian, [Bailliffs called in to at least 280,000 homes over council tax debt](#), 8 August 2021

57 Jubilee Debt Campaign ([CTC0024](#)); StepChange Debt Charity ([CTC0033](#))

58 The abolition of council tax benefit was provided for under [Section 33](#) of the Welfare Reform Act 2012; [Section 10](#) of the Local Government Finance Act 2012, which inserted new Section 13A into the Local Government Finance Act 1992, replaced it with local council tax support

will in turn be those eligible to apply for support.⁵⁹ The Government says the purpose of schemes is to that ensure financially vulnerable households receive council tax bills that reflect their financial circumstances.⁶⁰

34. The 2013 changes shifted the financial burden for council tax support on to local authorities, and according to analysis by debt charities resulted in an overall cut to financial support for working-age households of between 15% and 19%.⁶¹ In 2019, the Institute for Fiscal Studies (IFS) explored the impact of localisation and found the vast majority of local authorities had reduced the level of support provided to working-age households by introducing minimum payments for those who had received 100% reductions under the council benefit system. The IFS said this was the first time since the poll tax that the lowest-income households had been required to pay a local tax. It also found that levels of support differed substantially between local authorities. The most popular minimum payment was 20% but some were as high as 50%. Furthermore, it said local authorities had tended to mirror central government cuts to national benefits, for example by reducing the income residents can earn before losing their entitlement to council tax support.⁶²

35. In recent years, the Government has provided some additional emergency funding. In the first and second years of the covid pandemic (2020–21 and 2021–22), it gave local authorities £500 million and £670 million respectively to provide additional council tax relief.⁶³ In 2022–23, it provided a £150 council tax rebate per household in Bands A-D and £144 million of additional discretionary funding “to target additional support at those most in need”.⁶⁴ Finally, in December 2022, it provided £100 million for 2023–24, saying it expected local authorities to use the majority to reduce bills for working-age and pension-age council tax support claimants by up to £25. It said they could use the rest as they saw fit “to support vulnerable households with council tax bills”.⁶⁵

36. One of the most repeated concerns we heard throughout our inquiry was about the consequences of the abolition of council tax benefit, which we were told partly explained the increase in arrears. We heard the move to localised council tax reduction schemes had resulted in many people having to pay council tax for the first time, and that this had created problems for local authorities, because they were now having to balance the affordability of different levels of support with both their ability to collect council tax from lower-income households and their duty to consider the financial need of those households.⁶⁶

59 [Section 10](#) of the Local Government Finance Act 2012

60 DLUHC, [Council tax collection: best practice guidance for local authorities](#), 16 August 2021

61 Joseph Rowntree Foundation, [Reforming council tax benefit](#), 31 May 2012; Zacchaeus 2000 Trust (Z2K) ([CTC0026](#))

62 Institute for Fiscal Studies, [The impacts of localised council tax support schemes](#), January 2019, p. 6

63 MHCLG, [Council tax: Covid-19 hardship fund 2020 to 2021 - Local Authority Guidance](#), 24 March 2020, p 4; HC Deb, 4 February 2021, [col. 41WS](#) [Commons written ministerial statement]

64 HC Deb, 7 February 2022, [col. 27WS](#) [Commons written ministerial statement]

65 DLUHC, [Council Tax Support Fund guidance](#), 23 December 2022

66 Local Government Association ([CTC0003](#)); Citizens Advice ([CTC0034](#)); StepChange Debt Charity ([CTC0033](#)); Money Advice Trust ([CTC 023](#)); Trussell Trust ([CTC 038](#)); Coventry Citizens Advice ([CTC0036](#)); [Q6](#) [Kevin Stewart, Business Unit Leader, Revenues and Benefits, Mid Sussex District Council; Councillor Stephanie Cryan, Cabinet Member for Finance, Democracy and Digital, London Borough of Southwark]; [Q33](#) [Rachel Beddow, Principal Policy Manager, Citizens Advice; Andrew Townsend, National President, Institute of Revenues Rating and Valuation]

37. The LGA said making these people liable for council tax simply increased residents' financial vulnerability and their own administration costs.⁶⁷ We heard evidence of the negative impact that reduced support was having on the lowest-income households.⁶⁸ For example, Andrew Townsend, IRRV, said the changes had forced local authorities into billing financial vulnerable households.⁶⁹ Citizens Advice said debt collection strategies designed to tackle deliberate non-payment were "ineffective and inappropriate when used against people who simply lack the means to pay".⁷⁰

38. There was widespread support for the emergency funding the Government provided during the covid-19 pandemic, which Councillor Stephanie Cryan, London Borough of Southwark, said "really did help people".⁷¹ We were also told, however, that the Government needed to provide more long-term financial support, so that local authorities could, among other things, offer 100% reductions to those on the lowest incomes.⁷² Some also called for a return to a national system of 100% reductions.⁷³ We also heard about the generally precarious state of local government finances and its increasing reliance on locally derived sources of revenue, particularly council tax. As Councillor Stephanie Cryan explained, in 2010 a third of local government revenue was from council tax, whereas now that figure is 44%.⁷⁴ Alistair Townsend, IRRV, told us about the impact of this funding restraint on local authorities' approaches to council tax collection:

Local authorities do not particularly want to be in the situation of billing what are, almost by definition, financially vulnerable people. That is a structural issue with local government funding that is causing local authorities to balance their books by billing financially vulnerable people for council tax.⁷⁵

39. The localisation of council tax support, and local government's increasing reliance on revenue from council tax, has put local authorities in the difficult situation of occasionally having to collect council tax arrears from those in financial need. In this context, it is all the more important that their approaches to enforcement take account of individuals' ability to pay.

40. Council tax is unlike other debt, in that it recurs annually, so it is in the interests of residents that arrears be collected swiftly so they do not quickly escalate. However, if

67 Local Government Association ([CTC0003](#)); see also: Institute for Fiscal Studies, [The impacts of localised council tax support schemes](#), January 2019

68 Zacchaeus 2000 Trust ([CTC0026](#)); Joseph Rowntree Foundation ([CTC0039](#)); Citizens Advice ([CTC0034](#)); Coventry Citizens Advice ([CTC0036](#)); Christians against Poverty ([CTC0027](#)); StepChange Debt Charity ([CTC0033](#)); The Trussell Trust ([CTC0038](#)); Money and Mental Health Policy Institute ([CTC0016](#));

69 [Q33](#) [Andrew Townsend, National President, Institute of Revenues Rating and Valuation]

70 Citizens Advice ([CTC0034](#))

71 [Q8](#) [Councillor Stephanie Cryan, Cabinet Member for Finance, Democracy and Digital, London Borough of Southwark]; Joseph Rowntree Foundation ([CTC0039](#))

72 Local Government Association ([CTC 003](#)); Money Advice Trust ([CTC 023](#)); Trussell Trust ([CTC 038](#)); Joseph Rowntree Foundation ([CTC 039](#)); StepChange ([CTC 033](#)); Citizens Advice ([CTC 034](#)); [Q9](#) [Councillor Stephanie Cryan, Councillor Stephanie Cryan, Cabinet Member for Finance, Democracy and Digital, London Borough of Southwark]

73 [Q7](#) [Russell Hamblin-Boone, CEO, Civil Enforcement Association]; Mid Devon District Council ([CTC 008](#)); Anglia Revenues Partnership ([CTC 021](#)); Zacchaeus 2000 Trust ([CTC0026](#))

74 [Q3](#) [Councillor Stephanie Cryan, Cabinet Member for Finance, Democracy and Digital, London Borough of Southwark]

75 [Q33](#) [Alistair Townsend, National President, Institute of Revenues Rating and Valuation]

an individual genuinely cannot afford to pay, rushing to take recovery or enforcement action will only waste a local authority's resources, cause avoidable distress to the individual in financial need, and miss an opportunity to give appropriate debt advice.

The Department's best practice guidance

41. We were told the reductions in council tax support had made it all the more important that local authorities implemented supportive and fair collection regimes, particularly in respect of households in financial need. In 2021, the Department published best practice guidance on council tax collection, partly in response to reports of heavy-handed enforcement behaviour by councils and agents.⁷⁶ In the foreword, Luke Hall, then Minister for Regional Growth and Local Government, said it was vital local authorities had “sufficient powers to recover arrears” but that “collection and enforcement should never come at the cost of fair treatment of residents”.

42. The guidance is more a description of what some local authorities do than advice to all authorities on what they should be doing. For example, on repayment plans, it says that in some cases “authorities have taken steps to consolidate debt and adjust repayment plans in light of a more holistic view of an individual's circumstances”; and that many authorities have “revised the language they use in communications with residents, ensuring they are clear on the measures the debtor could take to avoid further enforcement action”, and that this can include clarifying “who to contact at the authority in order to put in place a repayment plan”. It also says that at the same time as applying for a liability order “some authorities offer an automatically generated repayment plan”; and that many authorities “have developed their own income and expenditure forms to make appropriate assessments for affordability payments”, sometimes drawing on externally developed models, such as the Standard Financial Statement, and that these forms “allow authorities to balance council tax recovery with the specific financial needs of each individuals and consider longer repayment plans”.⁷⁷

43. The guidance was generally welcomed by stakeholders, but several warned that just because guidance exists, it does not mean local authorities will adopt it,⁷⁸ and for this reason we were told it should be replaced with a statutory code of practice, meaning local authorities would be legally required to have regard to it.⁷⁹ Citizens Advice said it shared “the same limitations as other voluntary initiatives”, in that adoption was “purely voluntary”, and called for it to be replaced with a statutory pre-action protocol mandating steps local authorities must follow prior to obtaining a liability order, including the making of an affordable repayment plan. It also thought that, despite there being a consensus around what best practice looked like, it was not well embedded in local authorities.⁸⁰

44. StepChange, a debt counselling charity, said the guidance was a useful resource for local authorities looking for ideas to improve their council tax processes and better support those in difficult situations. Noting the wide variance in practice between local authorities, and the existence of some good practice, it said “the lack of universal, binding standards means that progress towards better practice is faltering and piecemeal”. In

76 DLUHC, [Council tax collection: best practice guidance for local authorities](#), 16 August 2021

77 DLUHC, [Council tax collection: best practice guidance for local authorities](#), 16 August 2021

78 Citizens Advice ([CTC 034](#)); Policy in Practice ([CTC 009](#)); Hayden ([CTC 007](#)); Christians Against Poverty ([CTC 027](#))

79 Citizens Advice ([CTC0034](#)); StepChange ([CTC 033](#)); see also Centre for Social Justice, [Collecting Dust: A path forward for government debt collection](#), p.63

80 Citizens Advice ([CTC0034](#))

particular, it noted the tendency of the guidance to say only what some councils had done and what local authorities “may” do. It argued that in certain circumstances, especially those involving vulnerability, it should instead be mandating certain steps.⁸¹

45. Not everyone agreed the guidance needed to be more prescriptive. The IRRV said the guidance was “too prescriptive and one-size-fits-all”, arguing that local authorities taking different approaches was positive “because they have distinctly different demographics”.⁸² The LGA called the guidance “a useful reminder of the current law and practice” but said it should not be statutory, as it was there “to provide useful suggestions and to signpost to good practice rather than to set out a series of steps which must be followed”.⁸³ Wiltshire Council agreed, saying the guidance missed “the subtleties of debt collection”.⁸⁴

46. Lee Rowley MP, then Parliamentary Under-Secretary of State for Local Government and Building Safety, DLUHC, told us in oral evidence that the purpose of the guidance was to help local authorities understand what had worked in the past but that ultimately it was for them to decide whether something could work in their local area. For that reason, he did not think the guidance should be put on a statutory footing “at this stage”. He said there was “sufficient flexibility” in the system for local authorities “to support those who absolutely need support, who are vulnerable, who are unable to pay temporarily”, and he concluded by saying:

I am not personally convinced that there needs to be a move to statute in this instance. I would be interested in the Committee’s views in the final report on the matter, but that is not an area where at least at the moment that should be a priority. I want a flexible system that works well in all of the scenarios where it can.⁸⁵

47. **The council tax collection best practice guidance, issued by the Department for Levelling Up, Housing and Communities in 2021, does not set out specific standards expected of local authorities. We agree with the Government that local authorities’ need some discretion, but we see no reason why a statutory code of practice would unnecessarily constrain local authorities’ decision making.**

48. *We recommend that the Government replace the council tax collection best practice guidance with a statutory code of practice, to which local authorities would have to have regard. Among other things, this code of practice should set out what steps local authorities should take before applying for a liability order, including the making of affordable repayment plans in which the unpaid balance is spread over the year. If the Government does not do this, it should say why not when it responds to our Report, and explain what measures it will implement to ensure best practice is followed.*

The use of enforcement agents

49. The provisions in the 1992 regulations permit billing authorities to “levy the appropriate amount by distress and sale of the goods of the debtor”.⁸⁶ In practice, this

81 StepChange ([CTC 033](#)); see also Citizens Advice, [Council Tax Protocol](#), June 2017

82 Institute of Revenues Rating and Valuation ([CTC 037](#))

83 Local Government Association ([CTC 003](#))

84 Wiltshire Council ([CTC0031](#))

85 [Qq83–86](#) [Lee Rowley MP, Parliamentary Under-Secretary of State, DLUHC]

86 [Regulation 45](#) of Council Tax (Administration and Enforcement) Regulations 1992

enables such authorities to send enforcement agents (bailiffs) to seize goods from the debtor to cover the unpaid balance - but it does not mandate their use; whether and when authorities employ enforcement agents is at their discretion. In 2014, the Ministry of Justice produced non-legally binding national standards applicable to all enforcement agents, both public and private, and the agencies that employ them.⁸⁷ In April 2020, at the start of the first covid-19 lockdown, possession proceedings were stayed, for public health reasons. The stay ended on 20 September. In November 2020, during the second lockdown, the Government introduced a temporary ban on enforcement action (as opposed possession proceedings), again for public health reasons, that stayed in place until 11 January.⁸⁸

50. Our inquiry was launched partly in response to media reports of local authorities being too quick to use enforcement agents against those in council tax arrears and of heavy-handed tactics employed by those agents.⁸⁹ In particular, our inquiry heard that some local authorities had been using enforcements agents more often in the past decade and that some agents were suspected of heavy-handed tactics. For example, Citizens Advice told us:

Heavy handed collection practices, in particular the widespread and routine use of bailiffs, continue to dominate the picture. Far from being an option of last resort, bailiffs were used 1.4 million times in 2018/19 alone.⁹⁰

Russell Hamblin-Boone, CEO, Civil Enforcement Association (CEA), told us local authorities had come to rely more on enforcement agents in the past 10 years, and attributed this to the coalition government’s austerity cuts and the need to maximise locally derived sources of revenue.⁹¹ In response, Alistair Townsend, IRRV, said that, since council tax was a constantly accruing debt, what might appear to be a too hasty resort to enforcement was often just a local authority trying to prevent someone from entering a cycle of debt.⁹²

51. We did also hear, however, of some best practice. In particular, some councils have adopted a policy of never using enforcement agents against those on council tax support. Money Advice Trust said there were 30 such local authorities in 2018–19.⁹³

52. Furthermore, Citizens Advice told us about enforcement agents telling people they had the power to force entry if the debtor did not pay the full amount within 24 hours and that they would be committed to prison if they did not find goods to cover the debt. In the first case, they did not have that power, and, in the second, the decision to commit is for the court, not the enforcement agent. It also told us about the lasting impact negative behaviour by enforcement agents can have on individuals.⁹⁴ Zacchaeus 2000 Trust (Z2K), an anti-poverty charity, said too many London boroughs were taking a “heavy-handed approach to those in arrears”. It welcomed the decision by Hammersmith and Fulham

87 Ministry of Justice, [Taking Control of Goods: National Standards](#), April 2014

88 [Explanatory Memorandum to the Public Health \(Coronavirus\) \(Protection from Eviction and Taking Control of Goods\) \(England\) Regulations 2020](#), paras 7.1–7.8; [The Public Health \(Coronavirus\) \(Protection from Eviction and Taking Control of Goods\) \(England\) Regulations 2020](#)

89 For example, see: [Financial Times, Local councils criticised for ‘concerning’ debt collection tactics](#), 27 April 2020; [BBC News, Bailiff fears as councils chase unpaid council tax debts](#), 14 July 2020; [Guardian, Bailiffs called in to at least 280,000 homes over council tax debt](#), 8 August 2021

90 Citizens Advice ([CTC0034](#))

91 [Q2](#) [Russell Hamblin-Boone, CEO, Civil Enforcement Association]

92 [Q31](#) [Alistair Townsend, National President, Institute of Revenues Rating and Valuation]

93 [Q27](#) [Russell Hamblin-Boone, CEO, Civil Enforcement Association]; Money Advice Trust ([CTC0023](#))

94 Zacchaeus 2000 Trust ([CTC0026](#))

Council and by Bristol City Council not to use enforcement agents for any council tax arrears and called on the Government to prohibit their use against council tax support recipients.⁹⁵ The LGA acknowledged the evidence showing councils sometimes enforced payment “in ways that are felt to be unfair or disproportionate”.⁹⁶

53. Despite the accusations of heavy-handedness, Paul Whyte, Managing Partner, Whyte and Co. Ltd, an enforcement agency, told us the enforcement industry had been “revolutionised” in the past decade.⁹⁷ He said that, before 2014, in which year the MoJ’s national standards were introduced, the only option had been to knock on an individual’s front door, but now there were three stages: compliance, enforcement and sale. In the compliance stage, the agents will contact the person (wherever possible by phone) and assess the person’s ability to pay. He said they had set themselves the target of securing payment from 50% of people at the compliance stage.⁹⁸ Russell Hamblin-Boone, CEA, agreed the industry was changing and said his organisation had introduced a voluntary moratorium during covid before the Government made it mandatory.⁹⁹ Both said the industry was much more sensitive to people’s financial circumstances and that all agencies now had vulnerability teams that they can refer people to. It was widely observed that there was no point trying to enforce payment by those who genuinely cannot afford to pay.¹⁰⁰

54. When we asked about accusations of bad behaviour, Councillor Stephanie Cryan, London Borough of Southwark, said she had never come across any cases in Southwark but that, if she did, she would “be all over it”.¹⁰¹ Kevin Stewart, Mid Sussex District Council, said his local authority also took complaints seriously but that it tended to work well with its agents.¹⁰² Russell Hamblin-Boone, CEA, said the enforcement process was “not a very pleasant experience” and attributed some complaints to this fact alone. He also said their staff now used body-worn cameras so all their interactions with the public were filmed, and he added that some of the stories presented a picture of the industry that was “not entirely accurate”. Paul Whyte agreed that some people complain “purely because you have knocked on their door”. He said aggressive behaviour had to be “stamped out”, but like Russell Hamblin-Boone, he did not think there was much of it in the industry.¹⁰³

Enforcement Conduct Board

55. In 2020, the Centre for Social Justice formed the Enforcement Oversight Working Group, comprising representatives from the enforcement and debt advice sector, to develop proposals for reforming the enforcement industry. Among other things, it sought to address “inconsistent and, at times, inappropriate enforcement agent behaviour”. In 2021, the working group published its report, *Taking Control for Good*, in which it proposed

95 [Qq30–31](#) [Rachel Beddow, Principal Policy Manager, Citizens Advice]; Zacchaeus 2000 Trust ([CTC0026](#))

96 Local Government Association (LGA) ([CTC0003](#))

97 [Q2](#) [Paul Whyte, Managing Partner, Whyte and Co Ltd]

98 [Q2](#) [Paul Whyte, Managing Partner, Whyte and Co Ltd]

99 [Q27](#) [Russell Hamblin-Boone, CEO, Civil Enforcement Association]

100 [Q7](#) [Paul Whyte, Managing Partner, Whyte and Co Ltd]; [Q36](#) [Catherine Brown, Chair, Enforcement Conduct Board]

101 [Q14](#) [Councillor Stephanie Cryan, Cabinet Member for Finance, Democracy and Digital, London Borough of Southwark]

102 [Q14](#) [Kevin Stewart, Business Unit Leader, Revenues and Benefits, Mid Sussex District Council]

103 [Q15](#) [Russell Hamblin-Boone, CEO, Civil Enforcement Association; Paul Whyte, Managing Partner, Whyte and Co Ltd]

the establishment of an industry oversight body, the Enforcement Conduct Board.¹⁰⁴ The industry committed to funding the ECB to deliver five key functions: raising standards; improving accountability; complaint handling, protecting the vulnerable and achieving fairness; and authorisation.¹⁰⁵ Catherine Brown, former head of the Food Standards Agency, was appointed as Chair in March 2022 and Chris Nichols, former Director of Policy and Regulation, Legal Services Board, as CEO in December 2022.¹⁰⁶

56. In April 2023, Catherine Brown updated us on the progress of the ECB. She told us its five priorities for 2023–24 were: designing and starting to gather an evidence base to support the development of a proportionate oversight framework; continuing work commenced in 2021 to ensure full coverage by the ECB; carrying out a review of current complaints procedures and developing guidance on this; developing new standards and a new code of practice for enforcement activity, which should be enacted by 2024; and continuing to develop the ECB into a cost-effective, impactful, collaborative, and credible oversight body.¹⁰⁷ She also said the CEO, Chris Nichols, was working on recruitment to ensure the ECB could deliver its work programme.¹⁰⁸ In its Final Business Plan for 2023/24, the ECB wrote that most of its new posts would start mid-way through 2023.¹⁰⁹

57. The ECB launched its accreditation scheme in September 2023. It said firms would need to apply annually for accreditation and would be expected to commit to: complying with the MOJ’s national standards; providing the ECB with quarterly data returns; providing information on request; and paying the levy in a timely fashion. It said breaches of these criteria would result in “high-level sanctions” but that in year one it would not actively monitor compliance with the standards or handle complaints, as it would be developing its own standards. Finally, it said it would publish a register of all accredited firms in late October 2023.¹¹⁰

58. Our call for evidence went out in the very early days of the ECB, before its Chair had been appointed, but at that time the idea of the ECB had strong support,¹¹¹ and several submissions said local authorities should be barred from engaging enforcement agents not accredited by the ECB.¹¹² Catherine Brown said she was interested in learning how the ECB could work with local authorities and other responsible creditors and would ask them to commit to working only with enforcement agents that had accepted its regulation.¹¹³

59. Furthermore, in a written update in July 2023, Catherine Brown told us that one of the ECB’s four priorities for 2024 was to establish the widest possible coverage, which would require local authorities and government departments “to commit to only working with enforcement agents who are accredited by the ECB”.¹¹⁴

104 Centre for Social Justice, [Taking Control for Good: Introducing the Enforcement Conduct Authority](#), July 2021

105 [Letter from the Chair of the Enforcement Conduct Board to the Chair dated 10 October 2022](#)

106 ECB, [Enforcement Conduct Board appoints Chris Nichols as first CEO](#), 14 December 2022

107 [Letter from the Chair of the Enforcement Conduct Board to the Chair dated 5 April 2023](#), see also: ECB, [Business Plan - 2023/24](#)

108 [Letter from the Chair of the Enforcement Conduct Board to the Chair dated 5 April 2023](#)

109 ECB, [Business Plan - 2023/24](#)

110 Enforcement Conduct Board, [“Accreditation - we have lift off!”](#), 18 September 2023

111 LGA ([CTC 003](#)), Bristow & Sutor ([CTC 006](#)), Dukes Bailiffs ([CTC 020](#)), Marston Holdings ([CTC 022](#)), StepChange ([CTC 033](#)), Citizens Advice ([CTC 034](#))

112 Money Advice Trust ([CTC 023](#)), Marston Holdings ([CTC 022](#)), StepChange ([CTC 033](#))

113 [Q50](#) [Catherine Brown]

114 [Letter from the Chair of the Enforcement Conduct Board to the Chair dated 14 July 2023](#)

60. The ECB is to be funded by the enforcement industry on a pro-rata basis.¹¹⁵ In October, Catherine Brown wrote to us saying that the ECB had “struggled to resolve the need both to fund the establishment costs and to obtain assurance from the industry about ongoing funding”.¹¹⁶ At the time of writing, it had received a total of £431,947 in voluntary contributions, amounting to two thirds of the £626,000 anticipated establishment costs. Without assurances of ongoing funding commitments by industry, she warned it would be difficult to appoint key staff and develop operational plans.¹¹⁷

61. In April 2023, Catherine Brown told us about the new annual levy for 2023–24, which is intended to help the ECB expand its operational capacity.¹¹⁸ This levy has been set at 0.4% of turnover - increasing slightly from the 0.34% levy set for the initial set up of the ECB.¹¹⁹ She said the ECB intended to take payment from the eight largest companies by the end of June 2023 and from the remainder by the end of September 2023.¹²⁰ She also said the ECB recognised the enforcement industry was small and that the levy had been set with a view to minimising the costs of oversight whilst still allowing it to achieve its “critical mission and objectives”.¹²¹

62. Citizens Advice and the Civil Enforcement Agency, among others, supported putting the ECB on a statutory footing, which would mean agents being legally required to be accredited and to pay the levy.¹²² When we questioned the Minister on this point, he said the Government might take industry behaviour into account when assessing whether the ECB should be put on a statutory footing. He said:

There are choices. Industry has agency. My colleagues in the MOJ are partly responsible for this so I have to take into account their views, but the intention here is to make progress. I hope the industry will make progress with the ECB, otherwise conclusions may be drawn.¹²³

According to the ECB’s website, the Government has committed to reviewing the need to provide the ECB’s oversight with full legal authority by 2024, and this was re-confirmed in oral evidence by official Nico Heslop.¹²⁴

63. The use of enforcement agents to collect unpaid council tax should always be a last resort, so we were pleased to hear that many councils and debt collectors engage with residents to collect arrears without needing to take enforcement action, and that some have a policy of never using agents against those in receipt of council tax support. We accept enforcement agents will sometimes be needed, in the case of those who wilfully refuse to pay, but it can never be justified in the case of those who genuinely cannot afford to pay. We urge the Government to direct local authorities to give it extra careful

115 Centre for Social Justice, [Taking Control For Good: Introducing the Enforcement Conduct Authority](#) (July 2021), pp 33, 37–38

116 [Letter from the Chair of the Enforcement Conduct Board to the Chair dated 10 October 2022](#)

117 [Letter from the Chair of the Enforcement Conduct Board to the Chair dated 10 October 2022](#)

118 [Letter from the Chair of the Enforcement Conduct Board to the Chair dated 5 April 2023](#)

119 ECB, [Business Plan - 2023/24](#)

120 [Letter from the Chair of the Enforcement Conduct Board to the Chair dated 5 April 2023](#), see also: ECB, [Business Plan - 2023/24](#)

121 [Letter from the Chair of the Enforcement Conduct Board to the Chair dated 5 April 2023](#)

122 [Q52](#) [Rachel Beddow, Principal Policy Manger, Citizens Advice; Catherine Brown, Chair, Enforcement Conduct Board]; CIVEA ([CTC 013](#)); Money Advice Trust ([CTC 023](#))

123 [Q111](#) [Lee Rowley MP, Parliamentary Under-Secretary of State, DLUHC]

124 [Q108](#) [Nico Heslop, Director of Local Government Finance, DLUHC]

consideration before using enforcement agents against those in receipt of council tax support and in call cases to demonstrate they have exhausted alternative collection methods before resorting to enforcement agents.

64. We welcome the establishment of the Enforcement Conduct Board (ECB), and, most recently, the launch of its accreditation scheme, but we regret that the ECB is dependent for its funding on a voluntary industry levy. We are concerned that industry support for the ECB in principle might not be matched by the voluntary financial contributions needed in practice to make the ECB a reality. There is considerable merit in putting the ECB on a statutory footing, so we are pleased the Government has committed to a review of this within two years of the ECB's establishment. This will be in November 2024.

65. *In preparation for this review, we recommend that the Government start to collect the necessary data, so that it has a strong evidence base on which to make a decision, and that it keep us updated on the progress of the review. In the meantime, it should require all local authorities only to employ enforcement agencies registered with the Enforcement Conduct Board.*

Chapter 4: Data collection

Introduction

66. The importance of local and central government having access to comprehensive and reliable data on financially vulnerable households and the levels and causes of council tax arrears across different local authorities was stressed throughout our inquiry. Access to reliable data is critical if local authorities are to meet their statutory duty to provide council tax support to those in financial need and follow best practice by recovering unpaid council tax sensitively and efficiently.¹²⁵ Understanding the levels and causes of council tax arrears by collecting and sharing more data, in a way that allows comparisons to be made between different local authorities, could help both central and local government target support more carefully and inform policy making. In this chapter, we address data gathering and sharing, first, on financial need, and secondly, on the drivers of council tax arrears.

Data on financial need

67. On the identification of households in financial need, we heard many examples of best practice in data gathering and sharing. Several stakeholders told us how they identified households in financial need, including by using behavioural insights, data analysis, online vulnerability tools, and the Government's Vulnerability Toolkit.¹²⁶ Policy in Practice said local authorities used its low-income family tracker software to distinguish between those who can pay, against whom enforcement action can be taken, and those who cannot pay, who could then be signposted to support. We heard this software used council administrative data and universal credit data to identify low-income residents.¹²⁷ Councillor Stephanie Cryan, London Borough of Southwark, told us about the Back on Track programme, a data-sharing scheme between the London Borough of Southwark, creditors, debt advisers and GP surgeries that offers support to households with problem debt and multiple or long-term health conditions.¹²⁸

68. Overall, however, we heard there were too many unnecessary barriers to data sharing between different teams within local authorities and between central and local government.¹²⁹ Among the obstacles raised with us were: a lack of resources to adopt best practice;¹³⁰ the memorandum of understanding between HMRC and DWP that prevents councils from sharing real time information data used for benefit purposes with their council tax collection and recovery teams;¹³¹ and the overly cautious approach taken by local government data protection officers to sharing data within local authorities.¹³² On this last point, the Information Commissioner's Office has published a statutory data-

125 Policy in Practice (CTC 009); Wiltshire Council (CTC 031)

126 Local Government Association (CTC 003); Mid Sussex District Council (CTC 005); Hayden (CTC 007); Dukes Bailiffs (CTC 020); see: Cabinet Office, [Debt Management Vulnerability Toolkit](#), 24 August 2021.

127 Policy in Practice (CTC 009)

128 London Borough of Southwark (CTC 025); Q20 [Councillor Stephanie Cryan, Cabinet Member for Finance, Democracy and Digital, London Borough of Southwark]

129 Policy in Practice (CTC0009); Dukes Bailiffs (CTC 020); Anglia Revenues Partnership (CTC 021); Norwich City Council (CTC 029); Wiltshire Council (CTC 031)

130 Local Government Association (LGA) (CTC0003); Bristol City Council (CTC 040)

131 Anglia Revenues Partnership (CTC 021); Norwich City Council (CTC 029)

132 Mid Sussex District Council (CTC0005); Q20 [Kevin Stewart, Business Unit Leader, Revenues and Benefits, Mid Sussex District Council]

sharing code of practice.¹³³ Its purpose is to support organisations to share data in a way that complies with data protection law. The code makes it clear that in an emergency organisations should share data “as is necessary and proportionate” and that an emergency includes safeguarding vulnerable adults or children.¹³⁴

69. Policy in Practice, a data analytical and social policy organisation, said data sharing as a means of identifying vulnerability was being hindered by the move to universal credit. It said previously, when individuals had applied jointly for housing benefit and council tax support, local authorities had had “greater visibility over low-income households”, but that since the introduction of universal credit, DWP had not been sharing certain vulnerability data on universal credit claimants unless they were also already in receipt council tax support. This, it said, meant its data-sharing software is lacking some useful information.¹³⁵ It added that, based on the universal credit data share, councils can currently see data on households that claim both council tax reduction and universal credit, but do not have data on universal credit claimants who do not claim council tax reduction.¹³⁶

70. We heard about some government initiatives aimed at improving how central government shares information with local government. The most ambitious of these appears to be the pilots being carried out under the Digital Economy Act 2017, which permits the sharing of information between specified persons for the purposes of reducing debt owed to the public sector. The Government launched the first of several pilots in 2019 to enable local authorities to access earnings data held by HMRC. The idea is that this will help them to identify vulnerable residents and inform their decision making in respect of attachment of earnings and benefits orders.¹³⁷ To date, 73 local authorities have been part of this pilot, and it is currently being expanded to include universal credit data.¹³⁸

71. The pilot has been welcomed by many. The LGA said it had been “successful and well-received” and had helped local authorities to work better with those in arrears and resulted in “improved communication and collection rates, although it also said the pilot had not “thus far focused specifically on targeting and supporting vulnerable customers” and that this “should be an essential next step as the pilots expand to become ‘business as usual’”.¹³⁹ Kevin Stewart, Mid Sussex District Council, said his council was not part of the pilot but would “greatly welcome” being involved. Councillor Stephanie Cryan, London Borough of Southwark, said Southwark was taking part but that the council had not “really head anything back from HMRC on how it is going”. She called for the process to be accelerated and the pilot to be expanded, “because we do feel that data sharing is really important”.¹⁴⁰

72. Anglia Revenues Partnership, a collaboration between five local authority revenues and benefits teams, was a little more critical. It said councils still needed “easier and quicker real time direct employer feed”. It explained that HMRC already shared monthly information on earnings to housing benefit teams, so felt that it should be “relatively

133 Information Commissioner’s Office, [Data sharing: code of practice](#)

134 Information Commissioner’s Office, [Data sharing in an urgent situation or in an emergency](#)

135 Policy in Practice (CTC 009)

136 Policy in Practice (CTC 009)

137 HM Revenue and Customs, Freedom of Information release, [Council Tax debt data usage agreement](#), July 2018

138 [Q92](#) [Nico Heslop, Director of Local Government Finance, DLUHC]

139 Local Government Association ([CTC 003](#))

140 [Q20](#) [Kevin Stewart, Business Unit Leader, Revenues and Benefits, Mid Sussex District Council; Councillor Stephanie Cryan, Cabinet Member for Finance, Democracy and Digital, London Borough of Southwark]

straightforward”. It said the only barrier was a memorandum of understanding between DWP and HMRC that explicitly prevented councils from sharing such data with their council tax collection teams.¹⁴¹ In oral evidence, the Minister acknowledged there were “always opportunities to improve joined-up thinking across government” and that he would be “very happy” to talk to his colleagues in DWP about the best way to interact in this area.¹⁴² He also said he understood the Government would be publishing data on the Digital Economy Act pilot in the summer.¹⁴³ More generally, Nico Heslop, DLUHC, said to us that if a local authority was interested in better data sharing, they could approach the Cabinet Office.¹⁴⁴

The drivers of council tax arrears

73. In oral evidence, Lee Rowley MP, then Parliamentary Under-Secretary of State for Local Government and Building Safety, DLUHC, and Nico Heslop, DLUHC, said the Department collected data on levels of arrears by local authority but not on the causes of arrears, which meant they could not identify whether the causes differed between different types of local authority.¹⁴⁵ More generally, the Minister was clear that local authorities were primarily responsible for understanding the drivers of arrears and thereby better targeting their support schemes. He said:

While we always want information and collect information about arrears in general from individual councils and get good return rates for that, and while we always want to understand in more detail about what is going on, the primary driver—the primary people who should be getting under the skin in their local areas about why there are challenges and why the challenges are as variable as we see in the data, as imperfect as it is—is the individual councils themselves, who should decide what that means for how they structure future interventions and future frameworks and the like.¹⁴⁶

74. We did hear from others, however, about the likely drivers of local arrears, and these included:

- delayed enforcement action;¹⁴⁷
- debtors having multiple debts to repay in addition to council tax;¹⁴⁸
- insufficient engagement with debtors;¹⁴⁹
- poor judgement in assessing a debtor’s affordability;¹⁵⁰

141 Anglia Revenues Partnership ([CTC 021](#))

142 [Q95](#) [Lee Rowley MP, Parliamentary Under-Secretary of State, DLUHC]

143 [Q93](#) [Lee Rowley MP, Parliamentary Under-Secretary of State, DLUHC]

144 [Q92](#) [Nico Heslop, Director of Local Government Finance, DLUHC]

145 [Q61](#) [Lee Rowley MP, Parliamentary Under-Secretary of State, DLUHC; Nico Heslop, Director of Local Government Finance, DLUHC]

146 [Q58](#) [Lee Rowley MP, Parliamentary Under-Secretary of State, DLUHC]

147 Dukes Bailiffs ([CTC 020](#)); IRRV ([CTC 037](#))

148 LGA ([CTC 003](#)); Trussell Trust ([CTC 038](#)); Joseph Rowntree Foundation ([CTC 039](#))

149 LGA ([CTC 003](#)); [Q34](#) [Andrew Townsend, National President, Institute of Revenues Rating and Valuation]

150 London Borough of Southwark ([CTC 025](#)); Citizens Advice West Sussex ([CTC 028](#)); Brighton & Hove City Council ([CTC 030](#)); Citizens Advice ([CTC 034](#)); Trussell Trust ([CTC 038](#)); Joseph Rowntree Foundation ([CTC 039](#))

- the transition to a system of universal credit and the five-week delay in receiving payments;¹⁵¹
- low levels of means-tested benefits;¹⁵²
- changes made to support schemes which mirror central government's changes to the benefit system;¹⁵³ and
- increases in council tax.¹⁵⁴

75. Here we touch briefly on just two [other] possible drivers: levels of council tax support and the prevalence in a local authority area of short-term private rented accommodation.

Levels of council tax support

76. We received evidence suggesting a correlation between the generosity of a council tax support scheme and improved collection rates.¹⁵⁵ Money Advice Trust shared its analysis of government figures. It said between April 2013, when support was localised, and March 2020, the total amount of council tax arrears owed in England increased by over £1.2bn, or 51%. It also said that total arrears had increased at a lower rate in Wales, where every local authority is still required (by the Welsh Government) to offer 100% council tax support. It said arrears there increased by 28%, or £24.2 million, between 2013 and 2020.¹⁵⁶

77. Research conducted in 2020 by Policy in Practice found that the generosity of the support schemes of London boroughs, along with the level of deprivation in an area, were the main two factors that affected collection rates.¹⁵⁷ Conversely, the IRRV thought there was only a “small correlation” between the level of arrears and the generosity of support, and that there was not “sufficient data” to prove a causation”.¹⁵⁸ Several submissions also referred to the IFS 2019 review of council tax support schemes.¹⁵⁹ StepChange said the IFS review “convincingly demonstrated that the introduction of minimum payments for residents who were previously not liable to pay council tax has been a key driver in the increase of council tax arrears”.¹⁶⁰

Short-term private rented accommodation

78. Short-term rentals could potentially place a burden on councils' tax collection because, “unless authorities start the process of collecting [council tax] and enforcing at an early stage, the likelihood is that the tenant will have disappeared and therefore the local authority is going to struggle to get the money”.¹⁶¹ We asked the Minister if he

151 Policy in Practice ([CTC 009](#)); North Norfolk District Council ([CTC 017](#)); [Q2](#) [Stephanie Cryan, Cabinet Member for Finance, Democracy and Digital, London Borough of Southwark]

152 Policy in Practice ([CTC 009](#))

153 Policy in Practice ([CTC 009](#)), StepChange ([CTC 033](#)), Trussell Trust ([CTC 038](#))

154 IRRV ([CTC 037](#))

155 Jubilee Debt Campaign ([CTC 024](#)), Trussell Trust ([CTC 038](#)), Bristol City Council ([CTC 040](#)); StepChange Debt Charity ([CTC0033](#))

156 Money Advice Trust ([CTC 023](#))

157 Policy in Practice, [Council Tax debt collection and low-income Londoners](#); Policy in Practice ([CTC 009](#))

158 IRRV ([CTC 037](#))

159 LGA ([CTC 003](#)), Hayden ([CTC 007](#)), Policy in Practice ([CTC 009](#)), StepChange ([CTC 033](#)), Citizens Advice ([CTC 034](#)), Trussell Trust ([CTC 038](#))

160 StepChange ([CTC 033](#))

161 [Q60](#) [Bob Blackman MP]

had assessed whether there was a correlation between local areas having high volumes of short-term private accommodation and lower levels of council tax collection, and if so, whether the Government had any data on that. He told us, that “[t]he correlation is not as strong as it could be”, but “it is likely that in areas of high turnover, there will be more of a challenge”.¹⁶²

Office for Local Government

79. In July 2023, following the evidence-gathering phase of our inquiry, the Government established the Office of Local Government (Oflog), first announced in the Levelling Up White Paper.¹⁶³ The purpose of Oflog is to provide authoritative and accessible data and analysis on the performance of local government, with a view to supporting its improvement. The Government says Oflog will improve the transparency of local government performance through the publication of carefully selected data on a new Local Authority Data Explorer. It also says it will “start off small and, in collaboration with its user groups, build and mature over time”, initially focusing on bringing existing data together, and making it comparable and contextualised, before expanding the metrics to cover “a more holistic range of local government responsibilities”.¹⁶⁴

80. In oral evidence taken before the launch of Oflog and the data explorer, we asked the Minister if he expected Oflog to use data on arrears to improve local and central government’s understanding of the levels and causes of arrears across local authorities. To this, he replied, “Yes, in principle”, before adding that the “devil is always in the detail”. He said Oflog would begin by collecting data in five areas, one of which would be social care. He said the rest, and any future metrics, were up for discussion, but he said would be interested if we had any views on the matter and that levels and causes of council tax arrears “may be a set of subjects to add”.¹⁶⁵ He concluded:

I am a big fan of transparency. You want to put the data in one place for people to be able to understand, interpret and see, but you also have to try to ensure that there are appropriate comparisons within that. There will be a challenge within that discussion about Oflog, about what is an appropriate comparison, because everybody is going to have different views about that, which we will have to work through.¹⁶⁶

81. As of October 2023, Oflog’s data explorer held data on four areas of local government responsibility: waste management, adult social care, adult skills and finance. Across local government, the creation of Oflog has been treated with cautious optimism, though there are doubts about its ability to bring real change.¹⁶⁷ We intend to scrutinise the role and performance of Oflog as part of our future work programme.

162 [Q60](#) [Lee Rowley MP, Parliamentary Under-Secretary of State, DLUHC]

163 HC Deb, [4 July 2023](#), vol. 735, col. 35WS [written statement]; Department for Levelling Up, Housing and Communities and Office for Local Government, [Office for Local Government: Understanding and supporting local government performance](#), 4 July 2023

164 Department for Levelling Up, Housing and Communities and Office for Local Government, [Office for Local Government: Understanding and supporting local government performance](#), 4 July 2023

165 [Q90](#) [Lee Rowley MP, Parliamentary Under-Secretary of State, DLUHC; Nico Heslop, Director of Local Government Finance, DLUHC]

166 [Q90](#) [Lee Rowley MP, Parliamentary Under-Secretary of State, DLUHC; Nico Heslop, Director of Local Government Finance, DLUHC]

167 Local Government Chronicle, [Oflog has ‘long way to go’ before it is ‘adding value’](#), 10 July 2023

82. Lord Morse, former Comptroller and Auditor General of the National Audit Office, was appointed interim Chair of Oflog in January 2023. In February, we wrote to the Levelling Up Secretary asking that the list of posts subject to pre-appointment scrutiny by us be updated to include this post.¹⁶⁸ As we emphasised in that letter, Cabinet Office guidance sets out the criteria for determining whether posts should be subject to pre-appointment scrutiny by select committees and states that when a Government department establishes a new public body it should consider whether any new appointments to that body meet those criteria.¹⁶⁹ The criteria are:

- posts which play a key role in regulation of actions by Government; or
- posts which play a key role in protecting and safeguarding the public's rights and interests in relation to the actions and decisions of Government; or
- posts in organisations that have a major impact on public life or the lives of the public where it is vital for the reputation and credibility of that organisation that the post holder acts, and is seen to act, independently of Ministers and the Government.

83. In our letter, we asked the Levelling Up Secretary to confirm if he planned to add the Chair of Oflog to the list of such posts. We wrote again in November 2023, saying we still had not received a satisfactory response, and asking him when he planned to recruit a permanent Chair and to confirm that we would be invited to hold a pre-appointment hearing. At the time of writing, we still had not received clarity on these points, despite the important and on-going work the Chair of Oflog is conducting.

84. **We welcome the many initiatives, by local and central government, aimed at improving data sharing, particularly the pilots being carried out under the Digital Economy Act 2017 and the creation of the Office for Local Government; but overall we remain concerned that barriers to data sharing are impeding councils' efforts to identify vulnerable residents. Being able to identify and engage with residents who are at risk of falling into arrears at an early stage will help to prevent residents from building up problem debt and will also improve collection rates. We are especially concerned that some local authority data protection officers might not fully understand the circumstances in which information concerning vulnerable individuals may be shared between teams.**

85. *The Government should not wait for local authorities to approach the Cabinet Office to learn how they can make better use of data sharing, but instead create an environment where this happens easily and consistently. We recommend that:*

- *an application for universal credit automatically trigger an application for local council tax support;*
- *the memorandum of understanding between HMRC and DWP be reviewed so that council teams can share relevant benefits data with their council tax teams;*

168 [Letter from Chair to Secretary of State for Levelling Up, Housing and Communities, Rt Hon Michael Gove MP, dated 6 February 2023](#)

169 Cabinet Office, [Cabinet Office Guidance: pre-appointment scrutiny by House of Commons select committees](#), January 2019, para. 8

- *the Digital Economy Act pilots be rolled out more widely; and*
- *the Government consider further ways of enabling and encouraging greater data sharing between different groups for the purpose of identifying residents who are at risk of falling into council tax arrears; this may require the Information Commissioner's Office either to clarify the relevant provisions of its data-sharing code of practice, or to raise awareness of it within local government, if there is evidence of an overly cautious approach being taken to data sharing within local authorities.*

86. The Minister said it was for local authorities to understand the drivers of council tax arrears in their areas, but we believe that central government has a vital role to play in building a national picture of the causes of arrears and in understanding how causes of arrears vary between local areas. We are particularly concerned that the Government has no data on how the level of council tax arrears in an area correlates with the prevalence of short-term private accommodation, where tenants may well move on before the council is able to collect the council tax owed. We are also not satisfied that the Government adequately understands the relationship between levels of council tax arrears and local council tax support schemes. Central government developing a better understanding in this area is not incompatible with localism. In fact, it could support localism by helping councils to adjust their schemes and so reduce arrears.

87. *The Government should carry out and publish research to assess different types of local council tax support schemes and how they relate to council tax arrears. In addition to collection rates and levels of arrears, the Government should also publish local authority level data on: methods used to engage with debtors; collection methods; the number of affordable repayment plans set up; and reasons for arrears. The new Office for Local Government should have a role in collecting, analysing and publishing this data.*

88. We are closely monitoring the establishment of the Office for Local Government which we believe could help to improve the functioning of local government. However, it is regrettable that the Secretary of State has not yet confirmed that the position of Oflog Chair will be subject to pre-appointment hearing by our Committee, despite our having first written to him about this matter in January 2023. We also find it regrettable that that Oflog does not yet have a permanent Chair. We consider the position of Oflog Chair to be critical to the functioning of local government and believe that Oflog, more widely, has a vital role to play in supporting taxpayers. *We urge the Secretary of State to confirm in writing immediately that the position of Oflog Chair will be added to the list of posts subject to pre-appointment hearings by our Committee.*

Chapter 5: Council tax reform

Introduction

89. In chapter 2, we considered the antiquatedness of the council tax collection regime, but stakeholders also told us council tax itself was outdated, the entire system having not been reviewed in the 30 years since its introduction. As Councillor Stephanie Cryan, London Borough of Southwark, said:

Council tax itself is a scheme that has not been looked at or amended in any way for over 30 years now. It is something that should be reviewed on a regular basis to make sure it is still the right scheme or whether there are other ways you can get the money in to help support local authorities in that way. It is overdue a refresh or a review. We are still looking at a scheme that was devised in 1991.¹⁷⁰

90. In our previous reports, *Local government finance and the 2019 Spending Review* and *Local authority financial sustainability and the section 114 regime*, we highlighted the regressive nature of council tax and called for the revaluation of properties and the introduction of additional council tax bands.¹⁷¹

Unfairness of council tax regime

91. In the 30 years since the last valuation, property prices have risen dramatically, especially at the top end of the market, although also at different rates across the country.¹⁷² For example, in February 2023, the average property in London was estimated to be worth almost eight times what it had been in 1993, whereas in the North-East that figure was nearly four times what it had been.¹⁷³ According to Fairer Share, an organisation campaigning for council tax reform, formed in 2020, the failure to revalue properties, combined with the banding system, which means occupants of homes at the bottom of each band pay disproportionately more than those of homes at the top of each band, has resulted in council tax being only weakly linked to property values. To illustrate this point, it said the occupants of a property in Hartlepool worth £150,000 would owe £1,858 in council tax, whereas those of a house in Westminster worth £8 million would pay £1,655. In other words, the former would pay over 1% of the value of their homes, while that latter would pay just 0.02%.¹⁷⁴

Local authorities' reliance on council tax

92. As a result of cuts to central government funding under the coalition Government between 2010 and 2015, local authorities have become increasingly reliant on locally

170 [Q6](#) [Stephanie Cryan, Cabinet Member for Finance, Democracy and Digital, London Borough of Southwark]

171 [Housing, Communities and Local Government Committee, Eighteenth Report of Session 2017–19, *Local government finance and the 2019 Spending Review*, HC 2036, paras 73 and 74; \[Housing, Communities and Levelling Up Committee, Second Report of Session 2021–22, *Local authority financial sustainability and the section 114 regime*, HC 33, paras 31 and 32\]\(#\)](#)

172 [Housing, Communities and Levelling Up Committee, Second Report of Session 2021–22, *Local authority financial sustainability and the section 114 regime*, HC 33](#)

173 [UK House Price Index, *House Price Statistics: London for February 1993 to February 2023*, *House Price Statistics: North East February 1993 to February 2023*](#)

174 [Fairer Share, *The Proportional Property Tax Manifesto*](#)

derived sources of revenue, especially council tax. In 2015–16 (the first year for which there is comparable data), council tax made up 49.1% of local government core spending power;¹⁷⁵ in 2023–24, it made up 56.9% - an increase of 7.8%.¹⁷⁶ These figures disguise the true increase over the past decade or so, however, as they exclude the years of the coalition Government, when the majority of central grant funding cuts were made.

93. The increasing reliance of local government on council tax revenues has left many with little choice but to raise rates by the maximum allowed without a referendum. At the start of the current financial year, the average Band D property saw an increase of 5.1% (including all precepts). This increase has varied by area: in London, the average Band D council tax will be £1,789 (an increase of 6.2%); in metropolitan areas, it will be £2,059 (an increase of 5.1%); in unitary areas, it will be £2,139 (an increase of 5.0%); and in shire areas, it will be £2,134 (an increase of 5.0%).¹⁷⁷

94. Councillor Stephanie Cryan, London Borough of Southwark, said it was “a moral struggle” to set the council’s budget because “the amount that council tax has gone up by has exceeded the increase in earnings or benefits”.¹⁷⁸ Wiltshire Council said local authorities were struggling to raise the funds for necessary public services whilst also supporting vulnerable households. The conundrum they experienced is that “there is a difficult balance to be struck between supporting households on a low income yet trying to encourage them to contribute something to meet the growing shortfall in local authority income”.¹⁷⁹ The main point here is that local authorities’ increasing reliance on council tax, and on increasing rates by the maximum permissible, is compounding the unfairness of the whole council tax regime.

Council tax reform

95. In response to the unfairness and outdatedness of the council tax regime, stakeholders have recommended a number of reforms, including:

- replacing council tax with a proportional property tax;¹⁸⁰
- making property owners, rather than occupants, liable for council tax, in order to remove a layer of complexity caused by population transience;¹⁸¹
- making the system fairer by revaluing properties;¹⁸² and/or
- introducing new council tax bands to reduce unfairness.¹⁸³

175 Core spending power is a measure of the resources available to local authorities to fund service delivery, including council tax, income from retained business rates, and grants. It sets out the money that has been made available to local authorities through the Local Government Finance Settlement (LGFS). It does not include some of the ring-fenced grants for areas such as education, including the dedicated school’s grant (DSG). Significantly, it also estimates the amount of money that local authorities are expected to raise through council tax and assumes that councils will raise council tax rates by the maximum permitted without triggering a local referendum in order to do this.

176 Calculations made based on data published by DLUHC, [Core Spending Power: final local government finance settlement 2023 to 2024](#), 6 February 2023. See Core spending power supporting information spreadsheet

177 DLUHC, [Council Tax levels set by local authorities in England 2023 to 2024](#), 23 March 2023

178 Q3 [Stephanie Cryan, Cabinet Member for Finance, Democracy and Digital, London Borough of Southwark]

179 Wiltshire Council ([CTC031](#))

180 Fairer Share, [The Proportional Property Tax Manifesto](#)

181 Brighton & Hove City Council ([CTC030](#))

182 Jacobs ([CTC0010](#)); Wiltshire Council ([CTC0031](#)); Civil Enforcement Association ([CTC0013](#))

183 Jacobs ([CTC0010](#))

96. In recent years, we and our predecessor Committee have called repeatedly for the council tax regime to be either replaced with a proportional property tax or reformed and updated.¹⁸⁴ In its 2019 report, *Local government finance and the 2019 Spending Review*, our predecessor Committee recommended that the Government consider adding extra council tax bands at the top and bottom and “hold a review into how a revaluation could be implemented without dramatic increases for individual households”.¹⁸⁵ In 2021, we repeated these recommendations but called on the Government in the long term to abolish the entire council tax system and replace it with a proportional property tax.¹⁸⁶

97. In its response to our 2021 report, *Local authority financial sustainability and the section 114 regime*, the Government said council tax provided a “stable income for local authorities” and “predictable bills for taxpayers”, and that it had “no plans to replace or fundamentally reform council tax”.¹⁸⁷ It also said a revaluation “would be expensive to undertake and could result in increases to bills for many households”. Finally, it said the creation of an additional higher band could “penalise people on fixed incomes, including pensioners, who could face a substantial tax rise without having the income to pay the higher bill”.¹⁸⁸

98. In oral evidence on 21 November 2022, the Secretary of State, the Rt hon Michael Gove MP, agreed there might be a case for reforming council tax and said he had asked Lee Rowley MP, then Parliamentary Under-Secretary of State for Local Government and Building Safety, to look into it. He said he hoped the Department would be “able to say more in the new year [2023]”.¹⁸⁹ In oral evidence to this inquiry, Minister Rowley said he was still familiarising himself with the local government funding model, which he described as “fiendishly complicated”. On being tasked with reviewing the need for reforms, he said: “I think the most I can say at the moment is that the Secretary of State has asked me to look at this and I am looking at this”. He also said he was “prioritising stability over change” because that is what local councils had asked for.¹⁹⁰ When pressed further, he said he would be happy to come before us again to discuss in more detail, but he was not going to be “debating council tax versus proportionate property tax” and the Department would not be changing the fundamentals of the system in this Parliament.¹⁹¹

99. On 20 November 2023, Simon Hoare MP, the newly appointed Parliamentary Under Secretary of State, DLUHC, gave evidence as part of our inquiry into financial distress

184 Health and Social Care and Housing, Communities and Local Government Committees, First Joint Report of Session 2017–19, [Long-term funding of adult social care](#), HC768, para 90; Housing, Communities and Local Government Committee, Eighteenth Report of Session 2017–19, [Local government finance and the 2019 Spending Review](#), HC 2036, paras 74–75; Housing, Communities and Levelling Up Committee, Second Report of Session 2021–22, [Local authority financial sustainability and the section 114 regime](#), HC 33, paras 31 and 32

185 Housing, Communities and Local Government Committee, Eighteenth Report of Session 2017–19, [Local government finance and the 2019 Spending Review](#), HC 2036, paras 74–75

186 Housing, Communities and Levelling Up Committee, Second Report of Session 2021–22, [Local authority financial sustainability and the section 114 regime](#), HC 33, paras 31 and 32

187 [Government response to the Housing, Communities and Local Government Select Committee report on Local authority financial sustainability and the section 114 regime](#), p. 6

188 [Government response to the Housing, Communities and Local Government Select Committee report on Local authority financial sustainability and the section 114 regime](#), p. 6

189 Oral evidence taken on 21 November 2022, for one-off session on the Work of the Department for Levelling Up, Housing and Communities 2022, HC (2022–23) 808, [Qq38](#) [Michael Gove MP, Secretary of State for Levelling Up, Housing and Communities]

190 [Q112](#)[Lee Rowley MP, Parliamentary Under-Secretary of State, DLUHC]

191 [Qq113–114](#) [Lee Rowley MP, Parliamentary Under-Secretary of State, DLUHC]

in local authorities.¹⁹² When asked how far the council tax review had got, he said there was not a review “in the formal sense of the term” but that Ministers and officials “will constantly have conversations”, although he also appeared to say it was “not a question of whether but when” a review might happen. He later added that he had “seen some evidence to suggest that that piece of work has been in hand” but that it was a “work in progress”. He said the term “review” indicated “a preparedness by Government to listen to experts in a particular field, to pick their brains, to see if there are any ideas, to mull them over, to assess them and to stress test them”.

100. The entire system for collecting council tax is outdated and not meeting its desired purpose. This has become increasingly problematic because councils are becoming ever more reliant on council tax for their budgets. In 2015/16, council tax made up 49.1% of core spending power. It now makes up 56.9% of core spending power in 2023/24. Councils are having to put up their council tax to provide much needed public services, which makes more and more residents vulnerable to falling into arrears.

101. In November 2022, the Secretary of State agreed there was a case for reforming council tax and said he had asked the previous Minister to look into it. Unfortunately, the previous and current Ministers have since cast doubt on the Department’s commitment to reviewing council tax.

102. We stand by our previous conclusions, and those of our predecessor Committee: the council tax regime is in desperate need of reform and updating. *We recommend that the Government reform council tax by undertaking a revaluation of properties and introducing additional council tax bands, and in the longer-term, consider options for wider reform.*

192 Oral evidence taken on 20 November 2023, as part of inquiry into Financial distress in local authorities, HC (2023–24) 56, [Qq152–156](#) [Simon Hoare MP, Parliamentary Under Secretary of State for Local Government, DLUHC]

Conclusions and recommendations

The statutory regime for collecting council tax

1. The Council Tax (Administration and Enforcement) Regulations 1992 requires the year's unpaid council tax balance to become payable in certain circumstances. This provision, and the speed with which it is applied, can be the catalyst for someone's debts to quickly escalate. It is not clear, however, how much discretion local authorities have to agree repayment plans that spread the value of the unpaid balance over the rest of the year. The council tax collection best practice guidance, published by the Department for Levelling Up, Housing and Communities, strongly implies that local authorities do not have to demand immediate payment in full, but evidence from stakeholders suggests that this message is not getting through. (Paragraph 15)
2. *We strongly urge the Government to clarify the provision in the Council Tax (Administration and Enforcement) Regulations 1992 that requires the unpaid balance to become payable in certain circumstances. If local authorities do, under this provision, have the discretion not to require immediate repayment of the full unpaid balance, the Government should make this much clearer, either by updating the regulations or by amending the best practice guidance by the end of this Parliament.* (Paragraph 16)
3. *In addition, by the end of this Parliament, the Government should amend existing regulations to enshrine in law the principle that collection should be based on a resident's ability to pay, including by requiring local authorities to offer people affordable repayment plans when an unpaid balance becomes payable.* (Paragraph 17)
4. The process for obtaining a liability order is inefficient and can hinder, rather than aid, the collection of unpaid council tax. *We therefore strongly recommend that the Government make the liability order process less burdensome, including by allowing bulk applications, virtual applications, or both, so long as residents remain able to raise objections.* (Paragraph 21)

Supportive council tax collection

5. We are concerned that the threat of enforcement might mean people are putting their council tax payments ahead of heating and eating. In particular, we believe the ultimate sanction of imprisonment is using a sledgehammer to crack a nut. (Paragraph 27)
6. *The Government should amend existing regulations by the end of this Parliament to replace the sanction of imprisonment with more suitable deterrents, such as bank arrestment or community service.* (Paragraph 28)
7. The localisation of council tax support, and local government's increasing reliance on revenue from council tax, has put local authorities in the difficult situation of occasionally having to collect council tax arrears from those in financial need. In this context, it is all the more important that their approaches to enforcement take account of individuals' ability to pay. (Paragraph 39)

8. Council tax is unlike other debt, in that it recurs annually, so it is in the interests of residents that arrears be collected swiftly so they do not quickly escalate. However, if an individual genuinely cannot afford to pay, rushing to take recovery or enforcement action will only waste a local authority's resources, cause avoidable distress to the individual in financial need, and miss an opportunity to give appropriate debt advice. (Paragraph 40)
9. The council tax collection best practice guidance, issued by the Department for Levelling Up, Housing and Communities in 2021, does not set out specific standards expected of local authorities. We agree with the Government that local authorities' need some discretion, but we see no reason why a statutory code of practice would unnecessarily constrain local authorities' decision making. (Paragraph 47)
10. *We recommend that the Government replace the council tax collection best practice guidance with a statutory code of practice, to which local authorities would have to have regard. Among other things, this code of practice should set out what steps local authorities should take before applying for a liability order, including the making of affordable repayment plans in which the unpaid balance is spread over the year. If the Government does not do this, it should say why not when it responds to our Report, and explain what measures it will implement to ensure best practice is followed.* (Paragraph 48)
11. The use of enforcement agents to collect unpaid council tax should always be a last resort, so we were pleased to hear that many councils and debt collectors engage with residents to collect arrears without needing to take enforcement action, and that some have a policy of never using agents against those in receipt of council tax support. We accept enforcement agents will sometimes be needed, in the case of those who wilfully refuse to pay, but it can never be justified in the case of those who genuinely cannot afford to pay. *We urge the Government to direct local authorities to give it extra careful consideration before using enforcement agents against those in receipt of council tax support and in call cases to demonstrate they have exhausted alternative collection methods before resorting to enforcement agents.* (Paragraph 63)
12. We welcome the establishment of the Enforcement Conduct Board (ECB), and, most recently, the launch of its accreditation scheme, but we regret that the ECB is dependent for its funding on a voluntary industry levy. We are concerned that industry support for the ECB in principle might not be matched by the voluntary financial contributions needed in practice to make the ECB a reality. There is considerable merit in putting the ECB on a statutory footing, so we are pleased the Government has committed to a review of this within two years of the ECB's establishment. This will be in November 2024. (Paragraph 64)
13. *In preparation for this review, we recommend that the Government start to collect the necessary data, so that it has a strong evidence base on which to make a decision, and that it keep us updated on the progress of the review. In the meantime, it should require all local authorities only to employ enforcement agencies registered with the Enforcement Conduct Board.* (Paragraph 65)

Date collection

14. We welcome the many initiatives, by local and central government, aimed at improving data sharing, particularly the pilots being carried out under the Digital Economy Act 2017 and the creation of the Office for Local Government; but overall we remain concerned that barriers to data sharing are impeding councils' efforts to identify vulnerable residents. Being able to identify and engage with residents who are at risk of falling into arrears at an early stage will help to prevent residents from building up problem debt and will also improve collection rates. We are especially concerned that some local authority data protection officers might not fully understand the circumstances in which information concerning vulnerable individuals may be shared between teams. (Paragraph 84)
15. *The Government should not wait for local authorities to approach the Cabinet Office to learn how they can make better use of data sharing, but instead create an environment where this happens easily and consistently. We recommend that:*
 - *an application for universal credit automatically trigger an application for local council tax support;*
 - *the memorandum of understanding between HMRC and DWP be reviewed so that council teams can share relevant benefits data with their council tax teams;*
 - *the Digital Economy Act pilots be rolled out more widely; and*
 - *the Government consider further ways of enabling and encouraging greater data sharing between different groups for the purpose of identifying residents who are at risk of falling into council tax arrears; this may require the Information Commissioner's Office either to clarify the relevant provisions of its data-sharing code of practice, or to raise awareness of it within local government, if there is evidence of an overly cautious approach being taken to data sharing within local authorities.* (Paragraph 85)
16. The Minister said it was for local authorities to understand the drivers of council tax arrears in their areas, but we believe that central government has a vital role to play in building a national picture of the causes of arrears and in understanding how causes of arrears vary between local areas. We are particularly concerned that the Government has no data on how the level of council tax arrears in an area correlates with the prevalence of short-term private accommodation, where tenants may well move on before the council is able to collect the council tax owed. We are also not satisfied that the Government adequately understands the relationship between levels of council tax arrears and local council tax support schemes. Central government developing a better understanding in this area is not incompatible with localism. In fact, it could support localism by helping councils to adjust their schemes and so reduce arrears. (Paragraph 86)
17. *The Government should carry out and publish research to assess different types of local council tax support schemes and how they relate to council tax arrears. In addition to collection rates and levels of arrears, the Government should also publish local authority level data on: methods used to engage with debtors; collection methods; the*

number of affordable repayment plans set up; and reasons for arrears. The new Office for Local Government should have a role in collecting, analysing and publishing this data. (Paragraph 87)

18. We are closely monitoring the establishment of the Office for Local Government which we believe could help to improve the functioning of local government. However, it is regrettable that the Secretary of State has not yet confirmed that the position of Oflog Chair will be subject to pre-appointment hearing by our Committee, despite our having first written to him about this matter in January 2023. We also find it regrettable that that Oflog does not yet have a permanent Chair. We consider the position of Oflog Chair to be critical to the functioning of local government and believe that Oflog, more widely, has a vital role to play in supporting taxpayers. *We urge the Secretary of State to confirm in writing immediately that the position of Oflog Chair will be added to the list of posts subject to pre-appointment hearings by our Committee.* (Paragraph 88)

Council tax reform

19. The entire system for collecting council tax is outdated and not meeting its desired purpose. This has become increasingly problematic because councils are becoming ever more reliant on council tax for their budgets. In 2015/16, council tax made up 49.1% of core spending power. It now makes up 56.9% of core spending power in 2023/24. Councils are having to put up their council tax to provide much needed public services, which makes more and more residents vulnerable to falling into arrears. (Paragraph 100)
20. In November 2022, the Secretary of State agreed there was a case for reforming council tax and said he had asked the previous Minister to look into it. Unfortunately, the previous and current Ministers have since cast doubt on the Department's commitment to reviewing council tax. (Paragraph 101)
21. We stand by our previous conclusions, and those of our predecessor Committee: the council tax regime is in desperate need of reform and updating. *We recommend that the Government reform council tax by undertaking a revaluation of properties and introducing additional council tax bands, and in the longer-term, consider options for wider reform.* (Paragraph 102)

Formal minutes

Monday 27 November 2023

Members present

Mr Clive Betts, in the Chair

Bob Blackman

Mrs Natalie Elphicke

Andrew Lewer

Draft report (*Council Tax Collection*) proposed by the Chair, brought up and read.

Ordered, That the report be read a second time, paragraph by paragraph.

Paragraphs 1 to 102 read and agreed to.

Summary agreed to.

Resolved, That the Report be the Second Report of the Committee to the House.

Ordered, That the Chair make the Report to the House.

Ordered, That embargoed copies of the Report be made available, in accordance with the provisions of Standing Order No. 134.

Adjournment

Adjourned till Monday 4 December at 3.30pm

Witnesses

The following witnesses gave evidence. Transcripts can be viewed on the [inquiry publications page](#) of the Committee's website.

Monday 06 June 2022

Councillor Stephanie Cryan, Cabinet Member for Finance, Democracy and Digital, London Borough of Southwark; **Russell Hamblin-Boone**, CEO, Civil Enforcement Association; **Paul Whyte**, Managing Partner, Whyte & Co Ltd; **Kevin Stewart**, Business Unit Leader, Revenues and Benefits, Mid Sussex District Council

[Q1–28](#)

Catherine Brown, Chair, Enforcement Conduct Board; **Alistair Townsend**, National President, Institute of Revenues, Rating and Valuation; **Rachel Beddow**, Principal Policy Manager, Citizens Advice

[Q29–53](#)

Monday 27 February 2023

Lee Rowley MP, Parliamentary Under-Secretary of State for Local Government and Building Safety, Department for Levelling Up, Housing and Communities; **Nico Heslop**, Director of Local Government Finance, Department for Levelling Up, Housing and Communities

[Q54–118](#)

Published written evidence

The following written evidence was received and can be viewed on the [inquiry publications page](#) of the Committee's website.

CTC numbers are generated by the evidence processing system and so may not be complete.

- 1 Anglia Revenues Partnership; Breckland Council; East Cambridgeshire Council; East Suffolk Council; Fenland Council; and West Suffolk Council ([CTC0021](#))
- 2 Brighton and Hove City Council ([CTC0030](#))
- 3 Bristol City Council ([CTC0040](#))
- 4 Bristow & Sutor ([CTC0006](#))
- 5 CDER Group ([CTC0011](#))
- 6 Christians against Poverty ([CTC0027](#))
- 7 Citizens Advice ([CTC0034](#))
- 8 Citizens Advice in West Sussex (North, South, East) ([CTC0028](#))
- 9 Civil Enforcement Association ([CTC0013](#))
- 10 Cornish, Miss Teresa (Debt Advice Caseworker, Money Advice Plymouth) ([CTC0001](#))
- 11 Coventry Citizens Advice ([CTC0036](#))
- 12 Debt Managers Standards Association (DEMSA) ([CTC0032](#))
- 13 Dukes Bailiffs Limited ([CTC0020](#))
- 14 Hayden, ([CTC0007](#))
- 15 Institute of Revenues, Rating and Valuation ([CTC0037](#))
- 16 Jacobs ([CTC0010](#))
- 17 Joseph Rowntree Foundation ([CTC0039](#))
- 18 Jubilee Debt Campaign ([CTC0024](#))
- 19 Local Government Association (LGA) ([CTC0003](#))
- 20 London Borough of Southwark (Southwark Council) ([CTC0025](#))
- 21 Lowell ([CTC0018](#))
- 22 Marston Holdings ([CTC0022](#))
- 23 Mid Devon District Council ([CTC0008](#))
- 24 Mid Sussex District Council ([CTC0005](#))
- 25 Money Advice Trust ([CTC0023](#))
- 26 Money and Mental Health Policy Institute ([CTC0016](#))
- 27 Norfolk County Council ([CTC0002](#))
- 28 North Norfolk District Council ([CTC0017](#))
- 29 Norwich City Council ([CTC0029](#))
- 30 Policy in Practice ([CTC0009](#))
- 31 StepChange Debt Charity ([CTC0033](#))
- 32 TellJO ([CTC0041](#))
- 33 The Trussell Trust ([CTC0038](#))
- 34 Wiltshire Council ([CTC0031](#))
- 35 Zacchaeus 2000 Trust (Z2K) ([CTC0026](#))

List of Reports from the Committee during the current Parliament

All publications from the Committee are available on the [publications page](#) of the Committee's website.

Session 2023–24

Number	Title	Reference
1st	Financial Reporting and Audit in Local Authorities	HC 59

Session 2022–23

Number	Title	Reference
1st	The regulation of social housing	HC 18
2nd	Long-term funding of adult social care	HC 19
3rd	Exempt Accommodation	HC 21
4th	Draft Strategy and Policy Statement for the Electoral Commission	HC 672
5th	Reforming the Private Rented Sector	HC 624
6th	Funding for Levelling-Up	HC 744
7th	Reforms to national planning policy	HC 1122
8th	Pre-appointment hearing for the role of Local Government and Social Care Ombudsman and Chair of the Commission for Local Administration in England	HC 1819

Session 2021–22

Number	Title	Reference
1st	The future of the planning system in England	HC 38
2nd	Local authority financial sustainability and the section 114 regime	HC 33
3rd	Permitted Development Rights	HC 32
4th	Progress on devolution in England	HC 36
5th	Local government and the path to net zero	HC 34
6th	Supporting our high streets after COVID-19	HC 37
7th	Building Safety: Remediation and Funding	HC 1063
8th	Appointment of the Chair of the Regulator of Social Housing	HC 1207

Session 2019–21

Number	Title	Reference
1st	Protecting rough sleepers and renters: Interim Report	HC 309
2nd	Cladding: progress of remediation	HC 172
3rd	Building more social housing	HC 173
4th	Appointment of the Chair of Homes England	HC 821
5th	Pre-legislative scrutiny of the Building Safety Bill	HC 466
6th	Protecting the homeless and the private rented sector: MHCLG's response to Covid-19	HC 1329
7th	Cladding Remediation—Follow-up	HC 1249