



Ministry of Housing,
Communities &
Local Government

Correspondence

Council tax information letter 4/2026: Technical consultation improving council tax enforcement

Published 1 July 2026

Applies to England

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This publication is available at <https://www.gov.uk/government/publications/council-tax-information-letter-42026-technical-consultation-improving-council-tax-enforcement/council-tax-information-letter-42026-technical-consultation-improving-council-tax-enforcement>

To: Local authorities in England

From: Local Taxation and Pensions Division, Ministry of Housing, Communities and Local Government (council.tax@communities.gov.uk)

Date: 1 July 2026

For the attention of the council tax section

Dear Colleagues,

We are publishing this information letter to inform you of the publication of the government's technical consultation on improving the enforcement of council tax. This seeks views on statutory steps and guidance for local authorities ahead of formal enforcement action.

Technical consultation

The government has today published its technical consultation on improving the enforcement of council tax

(<https://www.gov.uk/government/consultations/improving-enforcement-of-council-tax>). This follows on from the government's commitment to consult on steps councils should follow ahead of enforcement. This was set out in the government's response to its consultation on modernising and improving the administration of council tax. This consultation will run for 4 weeks until 29 July.

This consultation is in two parts. The first part seeks views on the statutory steps councils should follow ahead of formal enforcement action. This includes the schedule and content of notices of missed payments. The second part relates to developing guidance on further steps and best practice for recovering council tax. This seeks views on the steps councils currently take and how best practice can be applied across local government, and improve the government's understanding of any operational barriers or constraints local authorities face in carrying out these steps.

The consultation relates to the technical detail of implementing these changes which it recognises local authorities will be best placed to comment on. The government encourages all local authorities to respond to this consultation and share their views and expertise.

New Burdens

The government has committed to carrying out a new burdens assessment of these changes. It will ensure councils are appropriately funded for these changes. The government recently requested data from councils to inform this new burdens assessment. It is grateful for all local authorities who have responded to this data collection and it is currently reviewing the data provided.

The government recognises that councils have noted that the outcomes of this technical consultation may also impact on this new burdens assessment. The government will consider whether, following this consultation, any further data is required to adequately assess potential new burdens. Where necessary, it will request further data from local authorities.

Should you have any queries, please contact MHCLG at:
council.tax@communities.gov.uk.



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