

**REQUEST** | 15701

I am writing to you under the Freedom of Information Act 2000 to request data on the total amount of credits and overpayments (£) held in CLOSED council tax accounts by the council between the tax years for 2021/22 and 2022/23. I am also requesting the total number of such accounts in the same period.

Please provide the information in the form of a simple table like the example below:

Tax year	Number of closed accounts in credit	Total credits/ overpayments (£)
2021/22	e.g. 508	e.g. £54,678.09
2022/23		

If it is not possible to provide a breakdown of credits by financial year and they are instead only recorded on a rolling basis, could I get the total value of current credits (£) and the total number of accounts in credit as of the current date.

I am also requesting the main reasons why residents have overpaid on their council tax during these periods.

## RESPONSE

Due to multi year billing, we are unable to provide a breakdown of credits by financial year. The data below shows the number of credits on closed accounts as of 07.12.2023 (including those with pending transactions i.e. refund authorised due for process, write on of credit due (dividend in insolvency proceedings etc) where the credit value is £5 or greater.

Tax year	Number of closed accounts in credit	Total credits/ overpayments (£)
All years	21,577	£2,957,396.05

We are unable provide exact reasons why residents have overpaid on their council tax above, as this is not something that we record. However, some credits may relate to closed accounts where we are unable to locate the customer or a relevant party to refund the credit due, such as where the customer may have deceased, absconded without trace, moved abroad or the entity to which the credit relates no longer exists. There will also be a significant number of these credits, which for unknown reasons, have not been claimed by the liable party, despite efforts and relevant notification issued to advise.

For anyone seeking to claim a credit, there is further information on our website at [www.wigan.gov.uk/CouncilTaxrefunds](http://www.wigan.gov.uk/CouncilTaxrefunds)