



SKATTEMINISTERIET

j.nr. 09-173983
Dato : 30. oktober 2009

Til

Folketingets Skatteudvalg

Hermed sendes svar på spørgsmål nr. 7 af 22. oktober 2009.
(Alm. del).

Spørgsmålet er stillet efter ønske fra Nick Hækkerup (S).

Kristian Jensen

/Tina R. Olsen

Spørgsmål 7:

Vil ministeren fremsende en opgørelse over udviklingen i de kommunale restancer i perioden 2003-2009 fordelt pr. kommune og pr. region samt oplyse de samlede kommunale restancer fordelt på hvert år i perioden?

Svar:

SKAT har oplyst:

”Nedenfor er der givet en oversigt over de kommunale restancer, der er sendt til inddrivelse i SKAT.

Den udarbejdede oversigt viser de kommunale restancer pr. 31. december 2005, 31. december 2006, 31. december 2007, 31. december 2008, samt 1. kvartal, 2. kvartal 2009 samt 3. kvartal 2009. Restancerne er vist pr. kommune jf. kommunestrukturen pr. 1. januar 2007, samlet under den respektive region.

SKAT overtog først inddrivelsesopgaven vedrørende de kommunale restancer i forbindelse med fusionen den 1. november 2005. SKAT har derfor ikke mulighed for at opgøre restancer fra før 1. november 2005.

Tabel 1 - Region Hovedstaden							
Kommune	31. december 2005	31. december 2006	31. december 2007	31. december 2008	1. kvartal 2009	2. kvartal 2009	3. kvartal 2009
Albertslund	4.602.172,50	13.830.784,54	23.146.538,41	43.121.158,57	43.549.456,76	45.695.937,81	47.135.722,47
Allerød	2.373.376,57	7.861.714,92	9.229.911,69	9.842.731,76	10.525.578,66	10.795.615,18	11.383.432,96
Ballerup	24.830.260,23	41.826.847,81	46.254.685,43	57.001.344,37	55.452.682,17	59.362.066,85	66.330.498,14
Bornholm	25.768.528,85	39.501.619,04	42.123.660,91	43.821.196,54	43.330.179,15	44.063.836,88	45.685.757,06
Brøndby	24.640.084,98	31.848.682,58	37.010.444,54	42.616.184,41	45.026.608,45	45.494.722,64	47.644.191,70
Dragør	5.229.581,78	6.161.391,45	6.661.095,88	7.733.110,38	8.208.715,01	7.628.628,03	8.290.140,64
Egedal	12.148.783,89	15.090.634,98	14.121.400,91	14.736.410,59	15.189.114,92	16.264.592,92	17.512.826,08
Fredensborg	16.302.788,11	24.990.671,26	27.449.624,33	33.351.425,03	35.145.333,18	38.195.613,62	39.826.046,99
Frederiksberg	9.867.318,55	67.274.050,43	76.231.381,91	112.101.643,90	115.534.663,85	118.178.261,05	121.111.518,25
Frederikssund	23.654.223,47	27.236.436,11	30.745.216,07	39.523.824,70	43.151.052,96	43.989.310,82	45.104.587,08
Furesø	14.709.881,72	24.506.472,40	24.424.776,05	39.710.251,88	40.055.550,59	40.442.795,22	41.399.716,38
Gentofte	13.526.743,42	19.392.252,03	27.500.155,10	35.051.948,29	37.052.254,89	40.732.256,24	41.673.838,27
Gladsaxe	28.674.551,57	41.751.670,52	44.775.437,00	57.594.419,10	60.319.981,40	59.801.619,25	63.378.374,28
Glostrup	2.977.899,63	6.392.399,61	7.851.078,49	13.140.676,98	14.596.126,84	16.022.942,86	17.579.845,37
Gribskov	19.518.373,38	30.290.470,98	39.437.353,18	48.770.046,79	52.597.527,53	56.574.919,26	57.233.991,97
Halsnæs	18.814.057,42	27.795.909,73	38.286.398,98	49.795.205,32	52.211.895,46	51.971.753,14	54.270.588,92
Helsingør	12.813.960,21	53.796.283,40	68.737.170,41	83.896.409,60	95.744.346,57	94.585.538,47	96.820.604,82
Herlev	11.262.141,78	20.162.898,13	19.910.764,14	26.140.653,42	27.080.041,44	28.190.880,70	28.969.867,04
Hillerød	13.990.725,18	27.159.706,57	31.991.292,56	38.977.635,20	46.744.611,41	44.758.080,17	46.531.799,04
Hvidovre	27.093.563,88	37.550.696,78	46.379.995,26	58.061.902,37	60.350.779,33	63.037.838,84	68.346.346,96
Høje-Taastrup	16.919.121,88	42.165.373,08	53.775.229,57	69.123.478,26	70.304.676,99	74.061.810,10	75.025.679,33
Hørsholm	7.874.326,18	10.968.079,27	12.290.992,93	12.406.485,61	11.954.181,52	13.865.885,70	15.454.260,67
Ishøj	14.417.575,84	20.065.472,78	23.334.955,01	28.466.471,16	26.601.904,07	27.506.492,58	30.234.993,10
København	477.638.298,09	684.048.157,70	814.164.061,66	973.596.590,42	999.859.879,40	1.026.408.619,97	1.061.465.400,69
Lyngby-Taarbæk	3.637.668,40	15.885.457,52	22.402.731,83	29.076.832,44	30.069.607,20	28.369.308,71	27.949.869,14
Rudersdal	6.747.008,20	23.449.162,11	33.342.214,73	37.427.284,08	41.680.987,67	39.534.189,96	40.292.123,73
Rødovre	35.463.077,81	41.947.570,26	47.185.498,76	51.193.078,02	53.414.595,87	52.878.740,94	54.579.723,25
Tårnby	20.495.563,13	25.723.954,24	31.081.095,51	37.886.249,61	39.534.242,07	42.128.050,76	46.110.652,79
Vallensbæk	3.394.089,73	5.334.700,41	4.795.512,44	8.099.968,38	8.531.626,66	9.869.113,33	10.592.339,89
Restance i alt	899.385.746,38	1.434.009.520,64	1.704.640.673,69	2.102.264.617,18	2.183.818.202,02	2.240.409.422,00	2.327.934.737,01

Tabel 2 – Region Sjælland

Kommune	31. december 2005	31. december 2006	31. december 2007	31. december 2008	1. kvartal 2009	2. kvartal 2009	3. kvartal 2009
Faxe	25.117.720,06	30.347.901,91	34.621.976,47	40.824.278,97	42.208.556,09	44.019.815,59	45.868.649,46
Greve	26.663.304,60	45.203.832,12	49.897.727,51	58.473.572,62	56.183.721,69	53.750.915,89	54.467.262,54
Guldborgsund	19.614.677,70	34.948.170,66	42.317.984,50	54.359.675,26	60.092.350,40	62.788.070,72	68.431.476,29
Holbæk	47.412.561,14	62.521.757,54	69.672.504,54	82.831.849,02	84.697.396,02	97.998.090,38	99.462.566,36
Kalundborg	32.150.111,93	42.893.061,38	51.338.919,64	64.290.252,15	62.891.594,52	66.139.499,76	68.092.353,03
Køge	41.870.896,47	65.455.653,38	68.373.740,88	68.197.989,12	78.929.120,00	82.306.985,73	86.418.835,74
Lejre	10.594.553,13	11.356.240,99	14.133.896,15	18.185.247,43	20.643.490,86	21.267.300,29	23.272.216,46
Lolland	29.740.452,65	51.236.956,90	53.356.932,14	84.480.655,70	87.445.398,90	93.569.427,48	96.868.796,04
Næstved	62.710.481,17	80.075.614,18	89.567.354,66	113.082.995,01	113.162.313,61	114.106.405,12	115.139.323,89
Odsherred	16.612.504,08	31.891.793,84	36.671.224,69	44.346.928,50	47.043.940,87	47.729.623,01	48.859.008,25
Ringsted	34.027.304,79	34.913.322,88	32.807.846,96	36.053.271,34	36.727.284,02	39.837.002,34	41.598.544,19
Roskilde	30.366.851,01	42.294.993,50	50.787.825,50	65.394.767,27	70.161.967,98	70.922.173,26	75.283.478,52
Slagelse	95.347.207,33	107.993.657,33	117.332.828,13	120.139.743,54	124.796.015,85	128.178.437,23	138.353.440,75
Solrød	2.510.407,19	5.065.883,57	8.006.139,19	9.398.699,25	10.318.661,70	11.051.236,48	14.825.585,69
Sorø	22.427.216,39	28.337.249,71	29.669.049,60	32.161.594,10	35.551.250,68	33.673.133,31	37.386.288,13
Stevns	10.596.584,30	13.899.667,75	15.289.029,69	20.753.349,63	20.427.589,17	20.929.683,79	22.240.601,04
Vordingborg	30.896.507,72	44.211.399,47	48.921.428,53	52.712.292,83	53.686.022,43	55.740.103,62	57.973.179,01
Restance i alt	538.659.341,66	732.647.157,11	812.766.408,78	965.687.161,74	1.004.966.674,79	1.044.007.904,00	1.094.541.605,39

Tabel 3 - Region Syddanmark

Kommune	31. december 2005	31. december 2006	31. december 2007	31. december 2008	1. kvartal 2009	2. kvartal 2009	3. kvartal 2009
Aabenraa	47.125.886,84	51.904.242,31	56.669.137,22	63.718.227,92	65.661.252,34	70.231.793,73	72.083.840,20
Assens	17.018.007,31	28.720.427,00	33.739.564,49	39.822.224,01	40.733.431,93	39.991.331,71	40.280.150,07
Billund	15.564.830,41	14.967.616,24	15.913.333,44	18.028.297,96	18.915.165,65	19.900.655,93	20.603.072,46
Esbjerg	88.220.158,21	112.854.381,97	118.807.891,54	145.951.267,94	150.285.781,84	154.245.913,76	162.727.121,51
Faaborg-Midtfyn	19.685.314,47	30.900.384,09	34.838.894,84	41.230.124,47	45.381.695,57	46.011.639,37	46.409.097,24
Fanø	715.941,23	699.508,57	996.039,18	1.498.669,29	1.108.561,77	1.220.777,07	1.285.030,72
Fredericia	35.806.089,24	44.668.403,52	50.575.754,20	60.806.800,76	63.684.533,15	63.743.782,43	67.081.809,53
Haderslev	14.583.401,86	28.236.795,39	36.393.860,25	52.235.280,45	51.723.298,31	53.408.134,73	50.850.620,87
Kerteminde	8.449.099,13	13.173.100,76	13.674.244,36	16.507.182,76	18.667.172,54	18.390.349,71	18.963.274,01
Kolding	17.522.647,11	53.802.996,06	74.225.122,83	89.203.101,70	91.301.795,29	94.829.646,51	97.239.793,49
Langeland	6.099.971,62	8.627.283,63	13.358.544,60	16.426.589,28	16.455.670,66	16.056.915,24	16.599.847,03
Middelfart	3.581.609,87	16.599.518,95	27.854.414,96	31.079.427,19	32.667.431,66	33.464.252,15	33.815.013,98
Nordfyns	14.254.894,11	20.230.493,74	21.385.934,48	23.949.897,43	24.266.737,14	24.495.409,15	26.166.242,85
Nyborg	20.275.920,34	28.366.856,45	32.654.525,58	35.420.341,91	36.330.379,04	36.288.265,11	37.589.460,26
Odense	202.151.423,17	227.325.651,42	235.889.497,49	257.586.610,41	260.479.166,87	267.825.631,40	275.058.838,07
Svendborg	46.284.926,01	58.602.094,95	54.396.158,05	65.954.084,59	67.052.488,06	70.113.954,63	70.440.772,35
Sønderborg	45.429.216,33	58.767.033,90	66.294.358,96	73.518.860,18	74.569.423,54	76.665.744,85	76.864.201,52
Tønder	18.613.205,53	35.017.417,21	39.627.443,38	47.446.783,26	48.239.994,41	47.980.541,00	49.945.777,87
Varde	13.521.269,86	24.420.688,48	28.157.755,67	34.449.931,55	34.636.995,69	35.996.726,68	36.651.159,62
Vejen	16.767.076,30	26.940.782,01	33.934.005,50	37.651.681,11	36.501.156,85	37.194.096,35	37.252.234,03
Vejle	49.532.495,81	79.220.372,75	90.756.407,35	104.834.158,10	111.253.812,69	109.700.446,41	112.746.907,18
Ærø	2.361.358,58	6.811.027,47	7.352.081,60	7.259.449,07	8.340.224,60	8.456.403,71	8.130.894,15
Restance i alt	703.564.743,34	970.857.076,87	1.087.494.969,97	1.264.578.991,34	1.298.256.169,60	1.326.212.411,63	1.358.785.159,01

Tabel 4 - Region Midtjylland

Kommune	31. december 2005	31. december 2006	31. december 2007	31. december 2008	1. kvartal 2009	2. kvartal 2009	3. kvartal 2009
Favrskov	22.225.241,40	24.026.615,44	29.005.754,05	36.032.081,52	36.549.572,12	38.446.987,33	40.524.457,78
Hedensted	13.382.542,19	21.262.033,91	26.867.125,25	32.653.288,39	32.826.624,12	34.929.926,83	35.941.772,77
Herning	38.361.581,68	56.352.272,95	64.620.761,97	70.680.341,08	71.442.993,21	74.917.746,92	78.057.063,10
Holstebro	20.733.277,20	29.595.445,59	33.380.480,73	38.356.560,48	40.972.026,85	42.007.451,39	42.653.787,44
Horsens	69.374.427,72	86.742.455,72	94.092.741,49	105.763.735,23	106.489.613,97	111.175.394,81	117.446.911,11
Ikast-Brande	23.159.602,11	30.217.052,02	31.836.034,19	38.804.773,83	40.441.712,52	39.646.993,62	39.800.612,11
Lemvig	5.687.892,50	10.082.023,77	11.811.098,94	15.134.587,74	15.690.386,92	17.085.968,20	17.261.443,25
Norrdjurs	11.359.329,28	30.620.518,90	37.459.218,47	46.864.765,07	51.214.647,24	50.423.382,79	52.013.999,59
Odder	1.889.590,37	5.350.662,28	7.045.657,03	12.167.064,62	12.291.575,84	13.098.019,90	13.921.739,87
Randers	34.386.497,86	72.326.875,57	91.631.436,73	104.596.658,79	109.433.550,37	109.168.697,90	113.715.894,86
Ringkøbing-Skjern	13.439.391,66	30.214.432,14	34.917.562,89	42.113.275,93	43.058.579,85	42.009.942,59	43.291.439,71
Samsø	779.817,95	2.955.806,81	3.536.353,65	3.742.960,73	3.911.045,23	4.497.502,43	4.260.092,25
Silkeborg	51.815.037,64	65.237.952,26	73.589.377,80	80.272.579,79	82.179.926,70	84.851.210,36	88.788.078,43
Skanderborg	6.417.196,44	18.539.740,69	22.278.350,03	29.304.408,47	30.976.679,81	31.988.144,48	33.061.721,89
Skive	15.528.232,82	26.362.461,42	31.060.761,63	35.664.001,53	36.042.949,64	38.469.586,67	40.474.740,46
Struer	7.796.413,58	14.434.096,36	17.269.393,22	19.823.862,53	21.270.515,87	23.152.013,97	24.881.002,54
Syddjurs	19.661.802,79	28.183.203,31	32.948.641,89	37.229.863,79	38.132.831,99	37.729.801,67	41.625.197,52
Viborg	38.473.527,34	56.069.213,47	61.673.852,32	70.500.873,70	72.448.676,96	77.023.362,43	81.282.139,97
Århus	159.446.716,71	249.837.893,49	283.404.051,88	365.935.071,98	422.132.872,90	435.083.201,88	454.953.161,22
Restance i alt	553.918.119,24	858.410.756,10	988.428.654,16	1.185.640.755,20	1.267.506.782,11	1.305.705.336,17	1.363.955.255,87

Tabel 5 - Region Nordjylland

Kommune	31. december 2005	31. december 2006	31. december 2007	31. december 2008	1. kvartal 2009	2. kvartal 2009	3. kvartal 2009
Aalborg	185.442.435,82	223.032.252,64	263.421.154,42	268.833.115,95	271.484.737,00	291.785.644,54	293.104.954,09
Brønderslev	21.059.221,16	23.377.126,97	26.683.323,53	29.343.269,08	28.954.852,00	29.978.912,53	32.239.060,05
Frederikshavn	30.400.227,66	56.466.138,97	61.876.682,70	64.688.634,67	63.232.461,65	64.911.987,10	64.724.373,12
Hjørring	34.405.871,93	48.093.632,12	52.445.528,02	57.912.021,04	58.847.766,58	59.880.913,29	63.284.371,35
Jammerbugt	17.468.216,23	30.394.715,47	29.725.047,85	33.157.219,09	32.378.623,53	32.423.303,03	33.136.442,49
Læsø	19.181,87	148.524,13	93.378,46	525.374,11	523.300,87	536.861,33	525.495,82
Mariagerfjord	28.441.391,81	36.704.519,44	38.935.536,58	43.122.660,08	42.577.727,73	43.865.858,86	44.030.261,46
Morsø	6.109.406,53	14.021.557,96	15.900.342,96	17.641.883,94	18.641.078,99	17.916.319,00	18.326.457,52
Rebild	8.181.842,51	16.995.980,58	19.800.936,47	23.546.592,88	23.187.390,66	23.904.129,19	24.989.659,26
Thisted	10.989.676,62	19.733.276,77	27.281.298,77	33.286.244,42	32.894.708,75	32.873.352,81	32.311.028,80
Vesthimmerland	11.540.969,55	28.831.261,91	36.108.344,77	39.211.097,86	39.249.875,81	39.858.238,24	41.040.645,56
Restance i alt	354.058.441,69	497.798.986,96	572.271.574,53	611.268.113,12	611.972.523,57	637.935.519,92	647.712.749,52

Tabel 6 – Landstotal – angivet i mio. kr.

	31. december 2005	31. december 2006	31. december 2007	31. december 2008	1. kvartal 2009	2. kvartal 2009	3. kvartal 2009
Restance i alt	3.049	4.493	5.166	6.130	6.366	6.554	6.793
Ikke kommune fordelte restancer	-	1	26	46	57	65	80
Samlede kommunale krav	3.049	4.494	5.192	6.176	6.423	6.619	6.873

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