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Welsh Government

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Council Tax Reduction Scheme: annual report 2022 to 2023

Summary of how many households received help from the scheme.

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Executive summary

On 1 April 2013, the Council Tax Reduction Scheme (CTRS) replaced Council Tax Benefit (CTB) in Wales and eligible households were automatically transferred onto the new scheme. The CTRS Regulations were closely based on previous CTB rules. This ensured households retained their entitlement to support in meeting their council tax liability. We have amended the original Regulations each year since to maintain entitlements.

We provided local authorities with £244 million for the 2013 to 2014 financial year to enable them to give all eligible households their full entitlement to support. We have maintained these funding arrangements each year since.

This Annual Report provides an update on the operation of CTRS in Wales from April 2022 to March 2023. This aids transparency in an area where substantial funding continues to be allocated.

Headline figures

- 260,912 households in Wales were in receipt of a council tax reduction (CTR) in March 2023, compared to 268,020 in March 2022, a decrease of 7,108 cases (2.7%).
- The estimated total value of reductions provided through the CTRS in Wales in 2022 to 2023 was £287.2 million, compared to £287.6 million in the previous financial year, a decrease of £0.4m (0.1%).
- 102,526 pensioner households in Wales received a CTR in March 2023, compared to 103,987 in March 2022, meaning pensioner caseload has fallen by 1,461 cases (1.4%).
- 158,386 working-age households in Wales received a CTR in March 2023, compared to 164,033 in March 2022, a decrease of 5,647 cases (3.4%).

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- Of the 260,912 households in Wales in receipt of CTR, 210,721 (80.8%) paid no council tax at all.
- In March 2023, 44.4% of households receiving a CTR were passported cases, whilst 19.2% were standard non-passported cases. 36.4% of households receiving a CTR were Universal Credit (UC) recipients.
- The most common type of passported case was Pension Credit which accounted for 22.3% of all CTR cases.
- 84.9% of households receiving a CTR were living in properties in Bands A to C in March 2023.
- 19 new appeals in relation to CTRS were received by the Valuation Tribunal for Wales from April 2022 to March 2023, compared to 36 during the previous financial year.

Background

In the Spending Review 2010, the UK Government announced its intention to end Council Tax Benefit (CTB). It passed responsibility for developing replacement arrangements to local authorities in England. At the same time, it announced plans to transfer funding to the devolved governments in Wales and Scotland in expectation that they would establish new arrangements. The funding for council tax support was transferred from demand-led budgets to fixed budgets and reduced by 10%.

On 1 April 2013, CTRS replaced CTB in Wales. Eligible households were automatically transferred onto the new scheme. The regulations we introduced in 2013 were closely based on the previous CTB rules to maintain entitlements to support. Local authorities were given certain areas of local discretion, allowing each to take the needs and priorities of its local area into account.

£244 million was provided in the local government settlement for CTRS for the 2013 to 2014 financial year. A fixed budget of £222 million was transferred from

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the UK Government. We provided an additional £22 million to support local authorities in continuing to provide all eligible households with their full entitlement to support. We have continued to maintain these arrangements each year since. We have also continued to maintain full entitlements to support under the scheme. Changes in caseload numbers reflect changes in the numbers of households who apply and meet the criteria for support.

This annual report provides year-end data for Wales. It includes caseload and the value of reductions from April 2022 to March 2023 based on case management data. It also provides an analysis of the trends and patterns since the CTRS was introduced. All figures relating to the value of reductions have been rounded to the nearest £1,000.

Annex A provides additional statistics for the 2022 to 2023 financial year.

CTRS in Wales

Data is sourced from a modelling and forecasting tool which extracts detailed information on CTRS cases from the core revenue and benefits systems of Welsh local authorities. Snapshots of CTRS caseload are taken on a monthly basis and the information is used to estimate the total value of reductions for the year. The information provides details of total caseload at March 2023 and the value of awards provided in the financial year from April 2022 to March 2023. Caseload refers to households rather than individuals. In other words, some cases refer to an individual, while other cases refer to a couple or family.

Table 1 shows total caseload at March 2023 was 260,912. This compares with 268,020 in March 2022. The caseload has therefore decreased by 7,108 cases (3%).

All local authorities saw a decrease in caseload. Wrexham saw the smallest

percentage decrease in caseload (0.5%). Swansea and Neath Port Talbot had the largest percentage decrease (4.3%).

Table 1: CTRS Caseload in Wales

Local authority	March 2022	March 2023	% change
Isle of Anglesey	5,713	5,557	-2.7
Gwynedd	8,719	8,449	-3.1
Conwy	9,941	9,742	-2.0
Denbighshire	9,053	8,968	-0.9
Flintshire	10,549	10,231	-3.0
Wrexham	11,060	11,006	-0.5
Powys	9,380	9,065	-3.4
Ceredigion	5,410	5,278	-2.4
Pembrokeshire	9,534	9,169	-3.8
Carmarthenshire	15,506	15,148	-2.3
Swansea	21,490	20,563	-4.3

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Local authority	March 2022	March 2023	% change
Neath Port Talbot	16,424	15,719	-4.3
Bridgend	12,682	12,552	-1.0
Vale of Glamorgan	9,454	9,071	-4.1
Rhondda Cynon Taf	24,151	23,544	-2.5
Merthyr Tydfil	6,074	5,890	-3.0
Caerphilly	16,198	15,965	-1.4
Blaenau Gwent	8,649	8,426	-2.6
Torfaen	9,922	9,642	-2.8
Monmouthshire	5,677	5,531	-2.6
Newport	12,544	12,399	-1.2
Cardiff	29,890	28,997	-3.0
Wales	268,020	260,912	-2.7

Source: Datatank Connect

The value of reduction is the amount by which the council tax liability for

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households receiving a CTR is reduced. Funding is provided to local authorities to replace the council tax income they would otherwise raise from eligible households who qualify and apply for support. The effect for eligible households is that they pay a reduced or zero council tax bill.

The estimated total value of reductions provided for all households in Wales between April 2022 and March 2023 was £287.2 million, compared to £287.6 million in the previous financial year. This is a decrease of £0.4 million (0.1%).

The majority of local authorities saw a decrease in the value of reductions provided. Neath Port Talbot saw the largest decrease (2.9%). 10 local authorities saw modest increases, with Wrexham having the largest percentage increase (2.5%). Table 2 provides figures for the total value of reductions by local authority.

Table 2: Total value of CTRS awards in Wales

Local authority	Total 2021 to 2022 (£ thousand)	Total 2022 to 2023 (£ thousand)	% change
Isle of Anglesey	6,163	6,124	-0.6
Gwynedd	9,600	9,592	-0.1
Conwy	10,752	10,885	1.2
Denbighshire	10,305	10,464	1.5
Flintshire	11,630	11,654	0.2

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Local authority	Total 2021 to 2022 (£ thousand)	Total 2022 to 2023 (£ thousand)	% change
Wrexham	11,346	11,634	2.5
Powys	10,563	10,624	0.6
Ceredigion	6,150	6,136	-0.2
Pembrokeshire	9,248	9,353	1.1
Carmarthenshire	16,719	16,774	0.3
Swansea	22,533	22,026	-2.3
Neath Port Talbot	18,539	18,021	-2.9
Bridgend	14,987	14,823	-1.1
Vale of Glamorgan	10,885	10,879	-0.1
Rhondda Cynon Taf	24,470	24,269	-0.8
Merthyr Tydfil	6,603	6,514	-1.4
Caerphilly	14,907	15,097	1.3
Blaenau Gwent	9,581	9,484	-1.0

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Local authority	Total 2021 to 2022 (£ thousand)	Total 2022 to 2023 (£ thousand)	% change
Torfaen	10,088	10,072	-0.2
Monmouthshire	7,032	7,082	0.7
Newport	11,992	12,250	2.1
Cardiff	33,522	33,456	-0.2
Wales	287,615	287,213	-0.1

Source: Datatank Connect

Table 3: Council tax rises for 2022 to 2023

Local authority	Average Band D Council Tax 2022 to 2023 (£)	Annual increase (%)
Isle of Anglesey	1,738	2.4
Gwynedd	1,893	3.0
Conwy	1,803	3.8
Denbighshire	1,853	3.1

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Local authority	Average Band D Council Tax 2022 to 2023 (£)	Annual increase (%)
Flintshire	1,815	3.9
Wrexham	1,741	3.9
Powys	1,814	3.8
Ceredigion	1,777	3.0
Pembrokeshire	1,579	5.0
Carmarthenshire	1,780	2.9
Swansea	1,782	1.6
Neath Port Talbot	2,012	0.8
Bridgend	1,951	0.7
Vale of Glamorgan	1,751	3.2
Rhondda Cynon Taf	1,886	1.8
Merthyr Tydfil	2,050	1.6
Caerphilly	1,573	2.6

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Local authority	Average Band D Council Tax 2022 to 2023 (£)	Annual increase (%)
Blaenau Gwent	2,099	1.0
Torfaen	1,803	2.5
Monmouthshire	1,847	3.4
Newport	1,583	3.0
Cardiff	1,640	2.5
Wales	1,777	2.7

Source: Budget Requirement (BR) returns from local authorities

Table 4 shows that 18.6% of households liable for council tax were receiving a reduction at March 2023.

This figure varies by local authority. Monmouthshire has the fewest CTR cases relative to all liable households (13.1%), while Blaenau Gwent has the largest caseload relative to all liable households (26.2%).

Table 4: CTRS cases relative to liable households

Local authority	Number of liable households 2022 to 2023 (a)	CTRS caseload March 2023	Cases relative to liable households (%)
Isle of Anglesey	34,195	5,557	16.3
Gwynedd	56,684	8,449	14.9
Conwy	55,733	9,742	17.5
Denbighshire	44,514	8,968	20.1
Flintshire	68,626	10,231	14.9
Wrexham	59,067	11,006	18.6
Powys	63,615	9,065	14.2
Ceredigion	33,557	5,278	15.7
Pembrokeshire	60,602	9,169	15.1
Carmarthenshire	86,398	15,148	17.5
Swansea	107,769	20,563	19.1
Neath Port Talbot	64,375	15,719	24.4

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Local authority	Number of liable households 2022 to 2023 (a)	CTRS caseload March 2023	Cases relative to liable households (%)
Bridgend	64,232	12,552	19.5
Vale of Glamorgan	59,573	9,071	15.2
Rhondda Cynon Taf	106,269	23,544	22.2
Merthyr Tydfil	26,790	5,890	22.0
Caerphilly	78,317	15,965	20.4
Blaenau Gwent	32,215	8,426	26.2
Torfaen	42,021	9,642	22.9
Monmouthshire	42,312	5,531	13.1
Newport	68,094	12,399	18.2
Cardiff	148,861	28,997	19.5
Wales	1,403,819	260,912	18.6

(a) Source: Council Tax Dwellings (CT1) returns from local authorities

(b) Source: Datatank Connect

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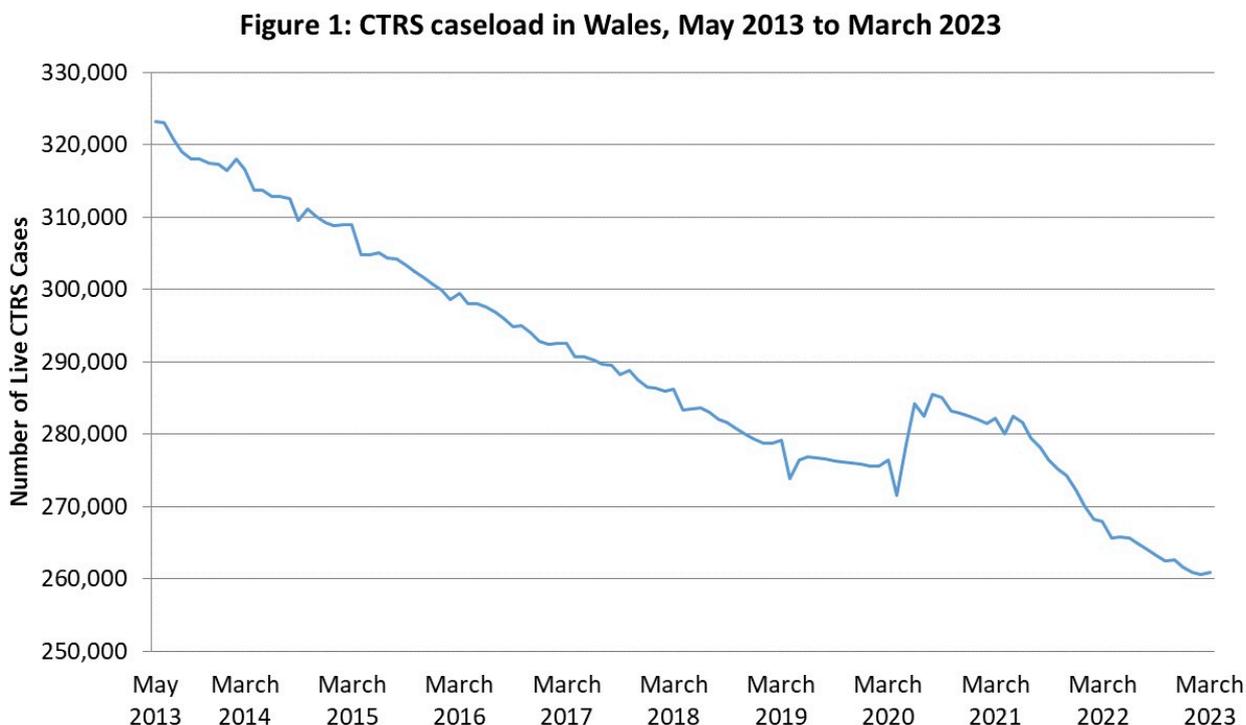
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Trends and patterns

As well as overall caseload and reduction figures, the modelling and forecasting tool also provides summary information on the various characteristics of households receiving a CTR.

Overall caseload

Figure 1 illustrates the trend of the caseload since the introduction of CTRS in April 2013.



Between April 2013 and the start of April 2020, the caseload had fallen by more than 50,000. The impact of the pandemic saw this trend reverse temporarily during the first lockdown period and by August 2020 levels had increased to

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285,553, the highest since November 2017. The caseload began to decrease when the pandemic restrictions eased and in March 2023, total caseload was 260,912. This represents a decrease of 19% compared to May 2013.

Table A1 in Annex A provides the monthly live-caseload figures for the period from April 2022 to March 2023 by local authority. This provides a further breakdown by working age and pensioner caseloads.

CTRS caseload by age

Table 5 illustrates the percentage of households receiving a CTR by age-group and local authority.

- Cardiff's CTR caseload has the highest proportion of working age households (68.3%) and therefore the lowest proportion of pensioner households (31.7%).
- Gwynedd's CTR caseloads has the highest proportion of pensioner households (47%) and the lowest proportion of working-age households (53%).

Table 5: proportion of CTR households by age-group March 2023

Local authority	Working Age Caseload	Pensioner Caseload
Cardiff	68.3%	31.7%
Newport	64.3%	35.7%

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Local authority	Working Age Caseload	Pensioner Caseload
Torfaen	63.5%	36.5%
Neath Port Talbot	63.5%	36.5%
Rhondda Cynon Taf	63.0%	37.0%
Bridgend	62.5%	37.5%
Merthyr Tydfil	62.0%	38.0%
Swansea	61.4%	38.6%
Wrexham	61.2%	38.8%
Vale of Glamorgan	61.0%	39.0%
Blaenau Gwent	61.0%	39.0%
Caerphilly	59.1%	40.9%
Ceredigion	58.7%	41.3%
Carmarthenshire	58.1%	41.9%
Denbighshire	57.6%	42.4%

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Local authority	Working Age Caseload	Pensioner Caseload
Monmouthshire	56.3%	43.7%
Conwy	55.7%	44.3%
Pembrokeshire	55.5%	44.5%
Powys	55.0%	45.0%
Flintshire	54.1%	45.9%
Isle of Anglesey	54.0%	46.0%
Gwynedd	53.0%	47.0%

Source: Datatank Connect

Table A2 in Annex A provides the actual caseload figures by age-group showing the percentage change between March 2022 and March 2023.

There were 158,386 working-age cases in March 2023. This is a decrease of 5,647 cases compared to March 2022 (3.4%). All local authorities saw a decrease in their working-age caseload. Swansea saw the largest decrease (6.1%), whilst Denbighshire saw the smallest (0.3%).

There were 102,526 pensioner households receiving a CTR as at March 2023 compared to 103,987 in March 2022. This is a 1.4% decrease. Wrexham and Neath Port Talbot saw the largest decrease (2.6%).

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Since 2013 the overall pensioner household caseload across Wales has reduced by 24% which may in part be due to changes in the state pension age for both men and women. This was increased to 66 for both men and women in October 2020. There may also have been a decline in the proportion of pensioners who go on to receive a CTR for other reasons. This could, for example, include new pensioners with higher incomes who are more likely to be owner-occupiers and less likely to apply for a reduction.

CTRS caseload by value of award

Depending on their circumstances, CTR households in Wales can be entitled to either a full CTR award where their council tax liability is reduced to zero, or a partial CTR award where they are still liable to pay part of their council tax bill.

In Wales in March 2023, 80.8% (210,721) of CTR households received a full CTR award and were not liable to pay any council tax. Across local authorities this ranges from 73.4% of CTR households in Wrexham to 86.4% of CTR households in Newport.

Table 6: percentage of CTR households in receipt of a full award in March 2023

Local authority	Total number of awards	Full CTR award	%
Isle of Anglesey	5,557	4,401	79.2
Gwynedd	8,449	6,723	79.6
Conwy	9,742	7,758	79.6

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Local authority	Total number of awards	Full CTR award	%
Denbighshire	8,968	7,130	79.5
Flintshire	10,231	7,807	76.3
Wrexham	11,006	8,075	73.4
Powys	9,065	6,799	75.0
Ceredigion	5,278	4,121	78.1
Pembrokeshire	9,169	7,530	82.1
Carmarthenshire	15,148	12,228	80.7
Swansea	20,563	17,493	85.1
Neath Port Talbot	15,719	12,859	81.8
Bridgend	12,552	9,771	77.8
Vale of Glamorgan	9,071	7,185	79.2
Rhondda Cynon Taf	23,544	19,834	84.2
Merthyr Tydfil	5,890	4,633	78.7

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Local authority	Total number of awards	Full CTR award	%
Caerphilly	15,965	13,621	85.3
Blaenau Gwent	8,426	6,575	78.0
Torfaen	9,642	7,514	77.9
Monmouthshire	5,531	4,153	75.1
Newport	12,399	10,710	86.4
Cardiff	28,997	23,801	82.1
Wales	260,912	210,721	80.8

Source: Datatank Connect

CTRS caseload by assessment status

If a household receives Income Support, Income Based Job-Seekers Allowance (JSA), Income Based Employment and Support Allowance (ESA) or Pension Credit (Guarantee Credit), they are referred to as a 'passport case'. This is because they are automatically assessed for a CTR.

If a household does not receive any of these benefits, or is receiving Universal Credit (UC), they are referred to as a 'non-passport case'. This is because the household will need to apply separately for a CTR.

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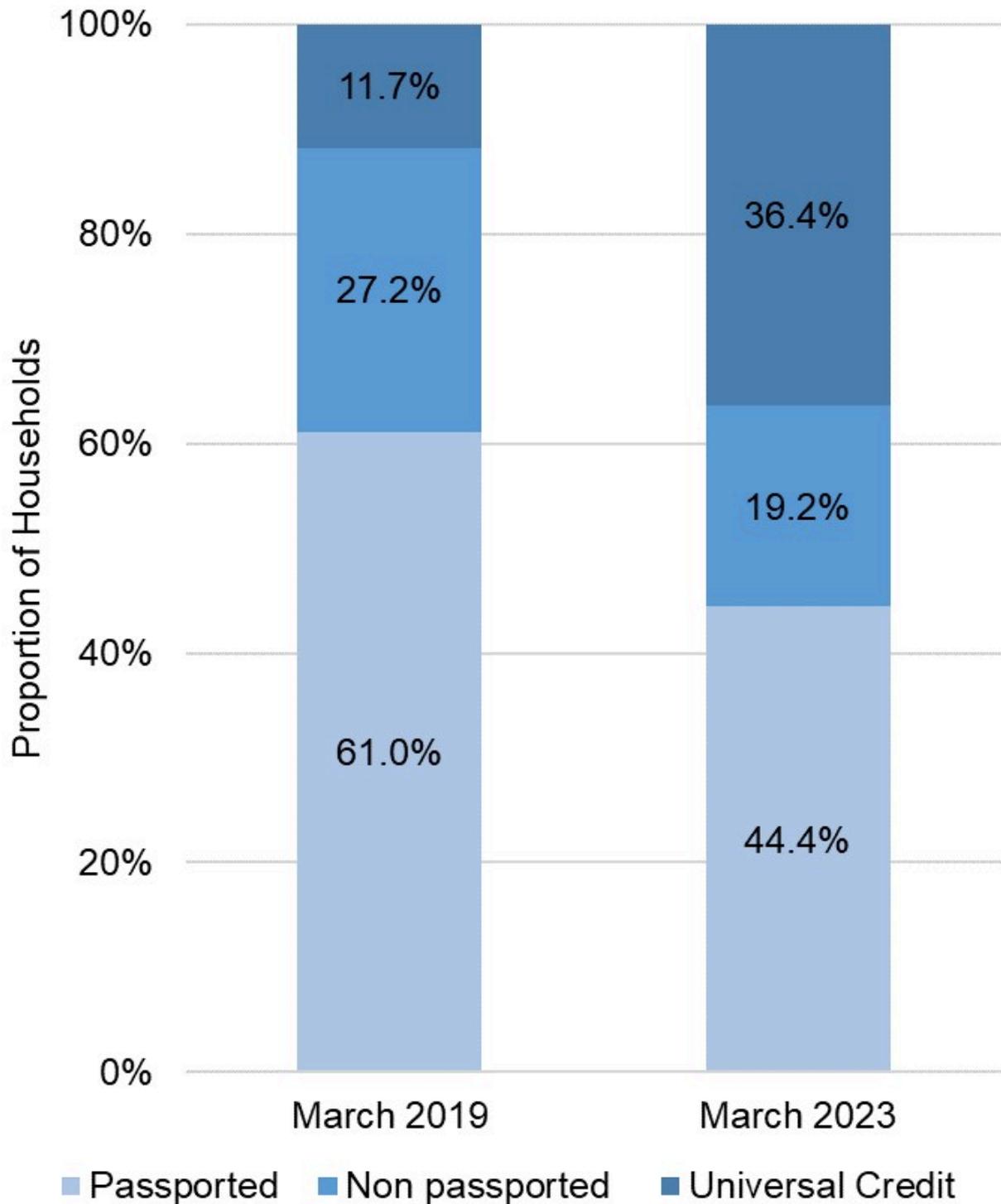
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Figure 2 illustrates the proportion of CTRS households by assessment status since March 2019 and shows:

- passported cases accounted for 44.4% of the overall CTR caseload in March 2023. This compares to 61% in March 2019
- standard non-passported cases accounted for 19.2% of CTR cases in 2023, a decrease of 0.6 percentage points from March 2022
- households who received UC made up 36.4% of the overall CTR caseload in March 2023 compared to 11.7% in 2019

Figure 2: Proportion of CTR Households by Status, March 2019 to March 2023



As the rollout of UC continues, the proportion of passported and standard non-passported cases will continue to decrease, while the proportion of UC cases will continue to rise.

Table 7 shows the proportion of CTRS households by status for each local authority in March 2023 and shows:

- in Wrexham almost 43% of CTR households are in receipt of UC, with 37% of cases in receipt of passported benefits
- in contrast in Caerphilly almost 50% of CTR households are in receipt of passported benefits with just 32% in receipt of UC

Table 7: percentage of CTR households by assessment status March 2023

Local authorities	Non passported	Passported	Universal Credit
Wrexham	20.2%	37.1%	42.7%
Torfaen	19.5%	38.1%	42.4%
Cardiff	17.2%	41.9%	40.9%
Newport	15.7%	44.5%	39.8%
Merthyr Tydfil	16.2%	45.0%	38.8%
Neath Port Talbot	18.7%	43.3%	37.9%
Bridgend	20.1%	42.6%	37.3%

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Local authorities	Non passported	Passported	Universal Credit
Blaenau Gwent	20.0%	43.6%	36.4%
Rhondda Cynon Taf	17.6%	46.7%	35.7%
Flintshire	24.6%	40.1%	35.3%
Swansea	16.5%	48.3%	35.3%
Denbighshire	20.6%	44.3%	35.2%
Vale of Glamorgan	20.8%	44.1%	35.2%
Conwy	20.0%	45.1%	34.9%
Monmouthshire	23.0%	42.3%	34.7%
Powys	23.1%	42.5%	34.4%
Ceredigion	20.1%	46.0%	33.8%
Carmarthenshire	20.2%	47.1%	32.7%
Gwynedd	20.8%	46.5%	32.6%
Pembrokeshire	20.4%	47.4%	32.2%

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Local authorities	Non passported	Passported	Universal Credit
Isle of Anglesey	22.0%	46.1%	32.0%
Caerphilly	18.1%	50.0%	32.0%

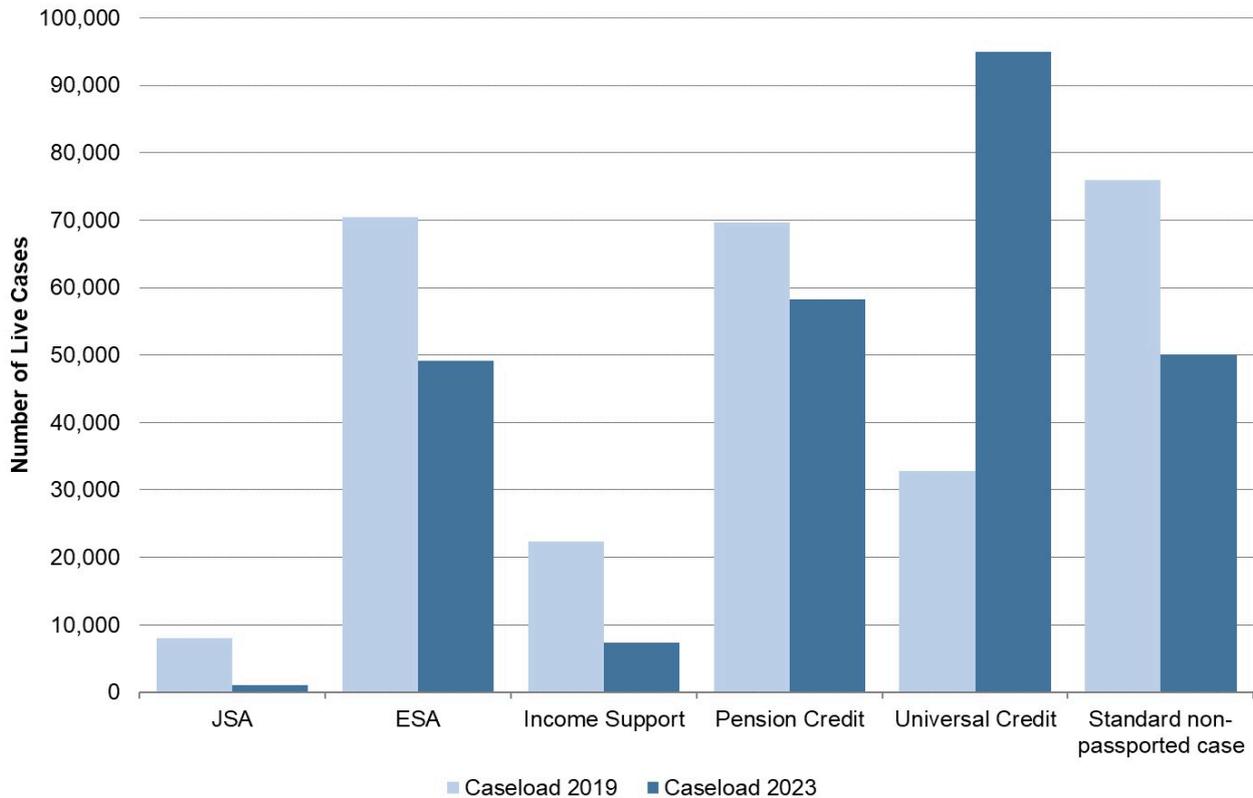
Source: Datatank Connect

Caseload changes by income status

Figure 3 shows caseload change by income status between March 2019 and March 2023. It shows:

- passported cases (JSA, ESA, Income Support and Pension Credit) have decreased by 54,544 since 2019
- there has been a decrease in the number of standard non-passported cases by 25,936 (34%)
- In contrast, the number of Universal Credit cases in March 2023 was 94,963, compared to 32,773 in March 2019, an increase of 190%

Figure 3: Caseload Changes by Income Status, March 2019 to March 2023



The most common passporting benefits were ESA and Pension Credit which accounted for just under half of all CTR cases across Wales.

Table A3 in Annex A provides the actual caseload figures by income status and local authority for March 2023.

The impact of Universal Credit on the CTRS

By December 2024, Universal Credit will have replaced the following six working-age means-tested benefits: Income-based Jobseekers Allowance, Income-related Employment and Support Allowance, Income Support, Housing Benefit, Child Tax Credit and Working Tax Credit.

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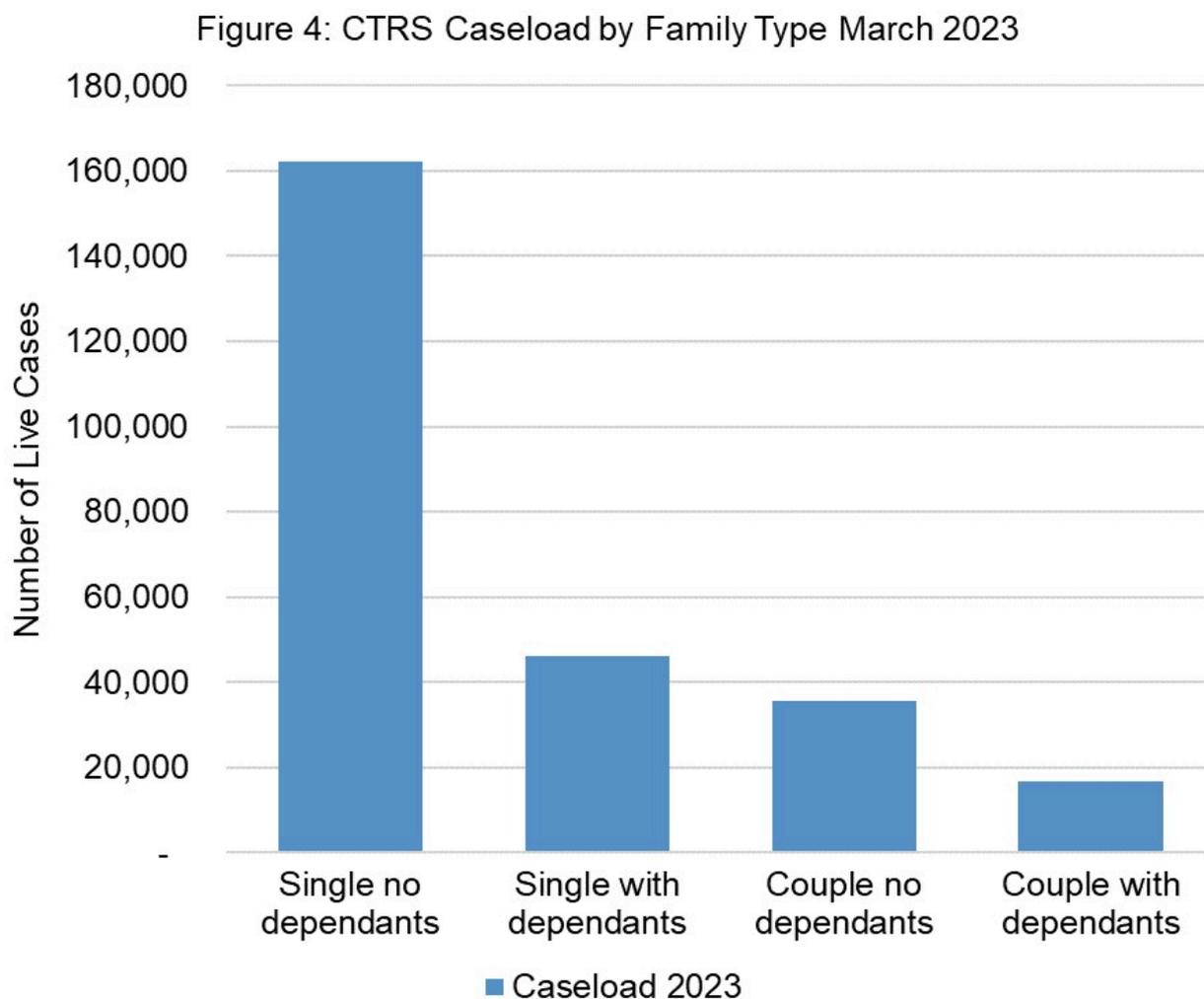
Households in receipt of Universal Credit need to apply separately for a CTR. This is in contrast to those who might previously have been assessed for CTR as part of receiving their passporting benefits. In these instances, there was no requirement for eligible households to be proactive in terms of applying for a CTR.

There is anecdotal evidence to suggest this change of approach is affecting the overall caseload for CTRS in Wales, as households who are migrated across to Universal Credit drop out of the CTRS system due to lack of awareness of the new approach. Universal Credit also has an impact on the eligibility of households for a CTR, for example if a household has a higher income under Universal Credit than it would have previously, it may become eligible for a reduced CTR or fall outside the income criteria for a CTR.

We commissioned a detailed assessment of the impact of Universal Credit on CTRS in Wales and the **Final report** by Policy in Practice was published in July 2020.

The conclusions show Universal Credit is a significant change in welfare support for low-income households. The report provides evidence that the move to Universal Credit is having an impact on household resilience and debt levels of low-income residents in Wales.

CTRS caseload by family type



- The largest category is single adult households with no dependants. These households at 162,343 accounted for 62.2% of the total cases in March 2023.
- The number of single parent household recipients at 46,281 accounted for 17.7% of the total cases in March 2023.
- The number of households comprising a couple with no dependants, at

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35,579, accounted for 13.6% of the total cases in March 2023.

- The number of households made up of a couple and dependent children, at 16,709 in March 2023, accounted for 6.4% of the total cases.

Table A4 in Annex A provides the actual caseload figures by family type and local authority for March 2023.

CTRS caseload by council tax band

Each chargeable dwelling is placed in a council tax band depending on the market value of the property on 1 April 2003. Band A properties are liable for the lowest rates of council tax and Band I properties attract the highest rates (Band A- reflects a reduced rate for properties adapted for disabled people).

In Wales, 84.9% of households receiving a CTR were living in properties in Bands A- to C in March 2023. This can be attributed in part to the general spread of dwellings across council tax bands in Wales, with almost three-quarters of all chargeable dwellings in Wales being in Bands A to D.

Figure 5: Percentage of overall caseload by council tax band, March 2023

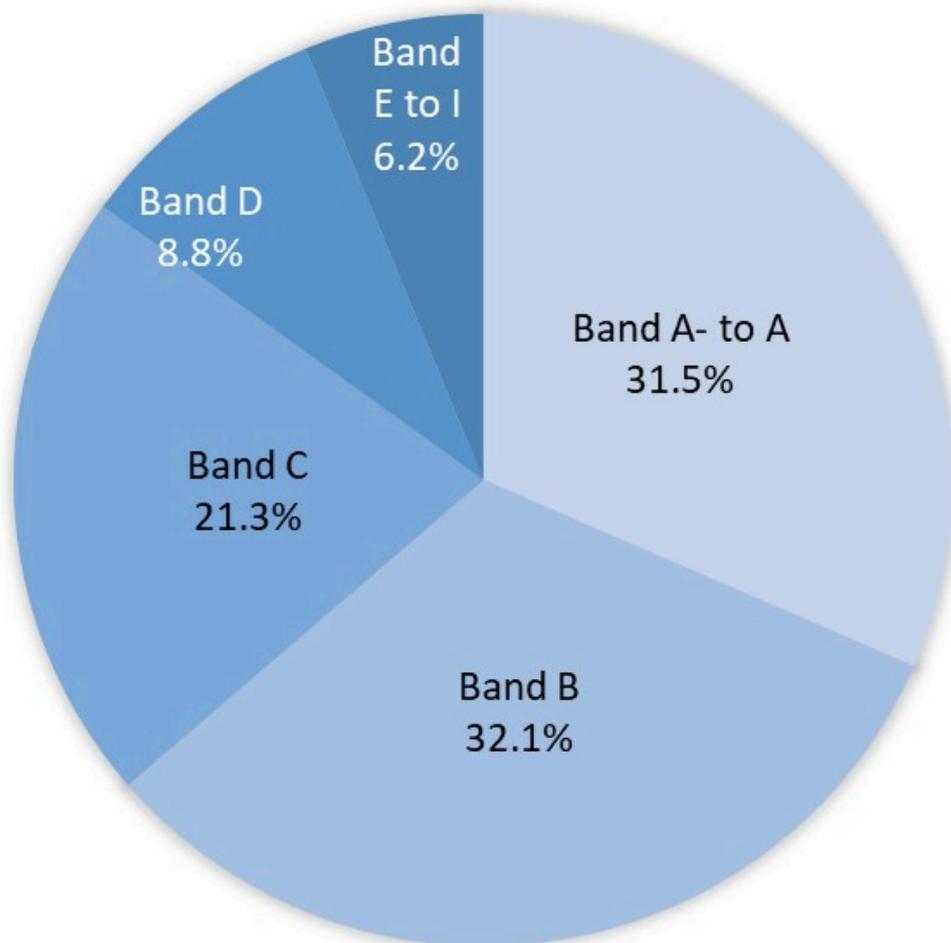


Table 8 indicates the percentage of each local authority's overall caseload by council tax bands A to C, D and E to I and shows:

- in Blaenau Gwent 98.2% of CTR households were in bands A to C properties, with just 49 households (0.6%) in bands E to I
- in contrast in Monmouthshire 61.4% of CTR households were in bands A to C properties, with 15.2% in bands E to I

Table 8: Percentage of total caseload by council tax band March 2023

local authorities	% in Bands A to C	% in Band D	% in Bands E to I
Blaenau Gwent	98.2	1.2	0.6
Merthyr Tydfil	97.4	1.6	1.0
Rhondda Cynon Taf	96.2	2.3	1.5
Neath Port Talbot	95.4	3.0	1.6
Torfaen	94.4	3.2	2.4
Caerphilly	94.1	4.2	1.7
Swansea	88.5	7.3	4.2
Newport	87.6	8.2	4.3
Bridgend	87.4	7.8	4.8
Gwynedd	87.3	7.3	5.4
Wrexham	86.4	7.7	5.9

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local authorities	% in Bands A to C	% in Band D	% in Bands E to I
Carmarthenshire	85.7	7.5	6.7
Denbighshire	84.7	9.3	6.0
Isle of Anglesey	84.1	9.0	6.9
Flintshire	81.8	9.9	8.3
Conwy	81.5	11.8	6.7
Pembrokeshire	81.1	10.4	8.5
Powys	76.7	10.0	13.3
Vale of Glamorgan	71.3	16.8	11.9
Ceredigion	70.4	15.7	13.9
Cardiff	67.2	19.8	12.9
Monmouthshire	61.4	23.4	15.2

Source: Datatank Connect

Figure 6 shows the proportion of all chargeable dwellings in receipt of CTR by council tax band. Band A has the highest proportion of dwellings in receipt of

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CTR at 40.7%. Bands E to I have the lowest proportion of dwellings in receipt of CTR at 4.3%.

Figure 6: Proportion of CTR Households by Council Tax Band, March 2023

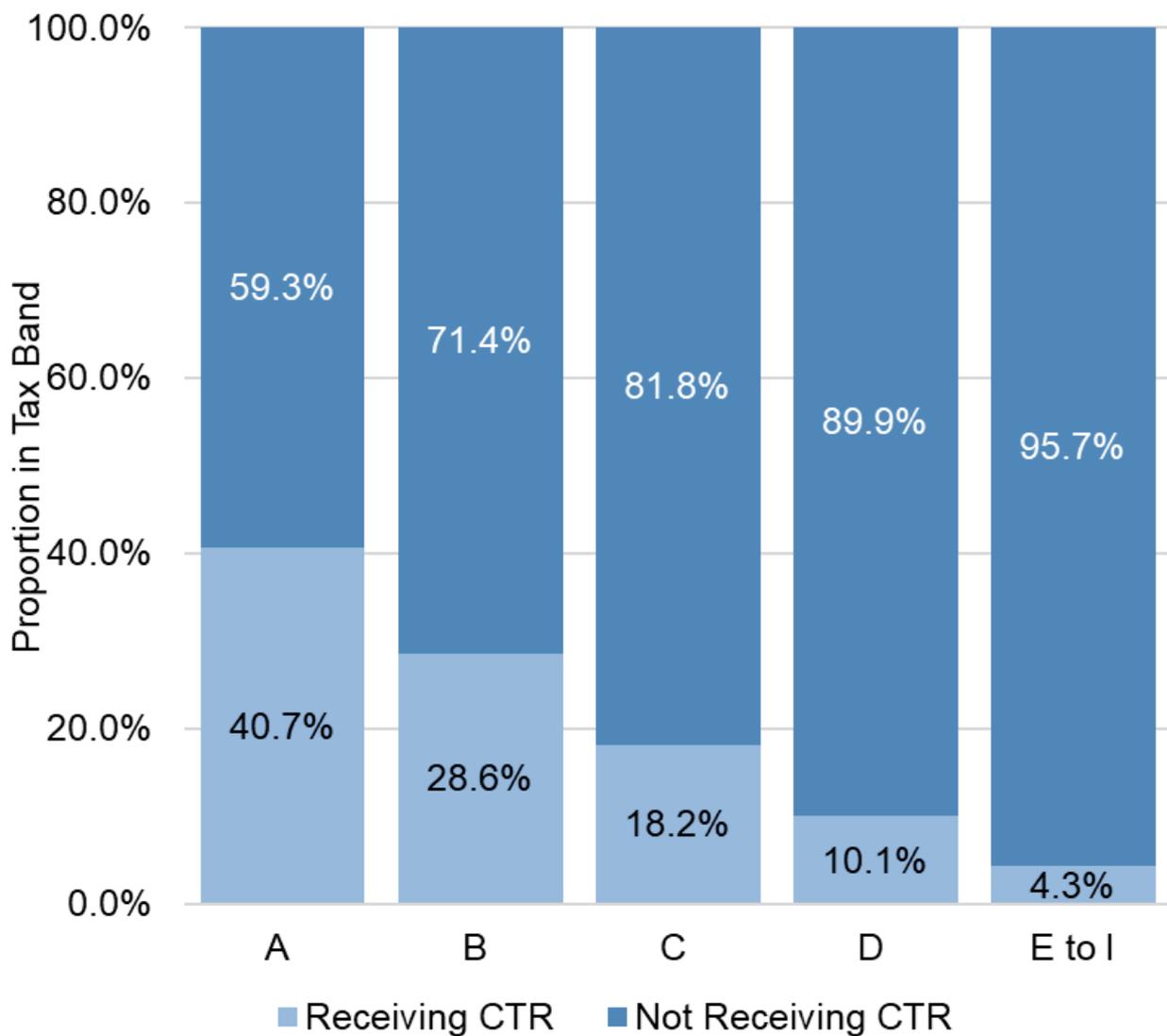


Table A5 in Annex A provides the proportion of households receiving CTR by local authority and council tax band as at March 2023.

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Areas of local discretion

Under the CTRS Regulations, each local authority in Wales must adopt its own scheme for the following financial year by 31 January. These schemes, based on the national requirements, include areas of local discretion to enable authorities to take the needs and priorities of their local area into account. All authorities have adopted schemes though, if any failed to do so, the default scheme would be imposed to ensure eligible households continued to receive financial assistance in meeting their council tax liability.

The areas of local discretion where a local authority can choose to implement provisions which are more generous than the minimum requirements set out in the regulations are:

- extended reduction period: local authorities may increase the period during which eligible households are entitled to continue to receive a reduction in certain circumstances, beyond the standard four-week period
- backdating of applications: local authorities are able to backdate applications for reductions beyond the standard three-month period
- War Disablement Pensions and War Widow's Pensions: local authorities are able to disregard more than the statutorily prescribed £10 of the money received in respect of these pensions when calculating income

Details of each local authority's scheme can be found on their individual websites.

Appeals

Valuation Tribunal for Wales

Since the introduction of CTRS on 1 April 2013, the Valuation Tribunal for Wales (VTW) has been responsible for hearing appeals arising from CTRS decisions. Individual council tax payers are able to register an appeal only after they have raised a complaint directly with their local authority.

Table 6 shows the outcome of CTRS appeals received by the VTW in the financial year from April 2022 to March 2023. There were 19 appeals received and 33 were brought forward from the previous financial year.

11 cases were settled before the tribunal panel hearing. Usually, the outcome of such cases is in favour of the appellant because an authority has reconsidered its initial decision following the receipt of additional evidence in relation to the appellant's claim. At the end of March 2023, 23 cases remained outstanding.

Table 9: Appeals to the Valuation Tribunal for Wales between April 2022 and March 2023

Received	Brought forward from previous period	Settled before tribunal hearing	Determined by tribunal	Strike-out	Cases carried forward to next period
19	33	11	18	0	23

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