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Welsh Government

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Council Tax Reduction Schemes in Wales:

Annual Report

July 2014

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Executive Summary

1. On 1 April 2013, Council Tax Reduction Schemes (CTRS) replaced Council Tax Benefit (CTB) in Wales and eligible applicants were automatically transferred onto the new schemes. The CTRS Regulations are closely based on previous CTB rules.
2. Following the abolition of CTB by the UK Government, around 320,000 households in Wales continued to receive their full entitlement to support through the new Council Tax Reduction Schemes in 2013-14.
3. This Annual Report provides an update on the operation of CTRS in Wales during 2013-14, aiding transparency in an area where substantial funding has been allocated by the Welsh Government. The data have been sourced from Datatank. Datatank is a modelling and forecasting tool, which extracts details of CTRS caseload and total reductions from Local Authorities' core Revenue and Benefits systems on a monthly basis, and projects this data forward until the year end.
4. Throughout this report it should be noted that, unlike CTB, the new reduction schemes do not form part of the welfare benefits system and the funding provided is not *spent on* the eligible households. The funding is provided to Local Authorities to replace the Council Tax income they would otherwise raise from households who qualify and apply for support. Authorities may spend this money on any of the local services they provide. The effect for eligible households is they pay a reduced or zero Council Tax bill. Any references to costs or expenditure in relation to reduction schemes actually refer to the amount by which the total Council Tax liability for the households concerned is reduced.
5. The headline data show:
 - There were 316,732 Council Tax Reduction Scheme recipients in Wales as at March 2014, with an average weekly reduction of £14.79, giving an estimated total annual reduction of around £244.3 million.
 - The provisional total value of reductions provided through Council Tax Reduction Schemes in Wales in 2013-14 was £247.8 million.
 - CTRS caseload and the total reduction have both decreased over the course of the year, by 2% and 1.9% respectively (this does not include cases closed throughout the year).
 - As at March 2014, across Wales, a greater proportion of recipients of Council Tax Reductions were passported (70 per cent) than not. Pension Credit (Guaranteed Credit) was the most common type of benefit held by passported recipients, and accounted for around 30 per cent of all CTRS cases.
 - Around 79 per cent of support provided under CTRS across Wales was provided to households living in properties in Bands A to C.
 - Over 133,000 pensioners (42 per cent) in Wales received CTRS in March 2014.

1. Background

In the Spending Review 2010, the UK Government announced it would abolish Council Tax Benefit (CTB) and give responsibility for developing replacement arrangements to Local Authorities in England. At the same time, it announced plans to transfer funding to the Devolved Administrations in expectation they would establish new arrangements in Scotland and Wales, and also announced the funding for future arrangements to provide Council Tax Support would be cut by 10% initially. The funding was also to be transferred from demand-led budgets to fixed budgets.

On 1 April 2013, Council Tax Reduction Schemes (CTRS) replaced CTB in Wales, and eligible applicants were automatically transferred onto the new Schemes. The new CTRS Regulations brought forward by the Welsh Government for 2013-14, were closely based on the previous CTB rules. Importantly, existing claimants of CTB in Wales (around 320,000 households at the beginning of 2013) continued to receive their full entitlement to support in meeting their Council Tax liability. This was as a result of additional funding provided by the Welsh Government to make up the shortfall passed on by the UK Government. Local Authorities were also given certain areas of local discretion, allowing them to take the needs and priorities of their local area into account.

As well as the main Regulations introducing CTRS in Wales, a number of other sets of Regulations were made to ensure the effective operation of the Schemes - for example, investigating fraud, sharing information and appeals. **Annex A** provides further details of these Regulations.

This Annual Report updates the Interim Report published in December 2013¹ on the operation of Council Tax Reduction Schemes in Wales. It provides Wales-level data on the total value of support for the financial year 2013-14, as well as trends on caseload and the value of reductions since Council Tax Reduction Schemes were introduced. It provides Local Authority level data as a means of exploring regional variations over the year.

¹ <http://wales.gov.uk/topics/localgovernment/finandfunding/counciltax/council-tax-support/council-tax-reduction-schemes-in-wales-interim-report/?lang=en>

2. Council Tax Reduction Schemes 2013-14

What are the purposes of Council Tax Reduction Schemes?

From 1 April 2013, Council Tax Reduction Schemes replaced Council Tax Benefit. CTRS are the new mechanisms through which Local Authorities provide support to low income households in meeting their Council Tax liability. Continuing to provide this support was a Programme for Government commitment and is also part of the Welsh Government's Tackling Poverty Strategy.

The Regulations for CTRS are closely based on the previous CTB system but incorporate a number of simplifications. This minimises complexity for applicants and Local Authorities.

For 2013-14, the Welsh Government provided additional funding to Local Authorities to support them in providing eligible applicants with their full entitlement to support despite the reduction in funding transferred from the UK Government.

Who is entitled to a Council Tax Reduction?

Eligible applicants were automatically transferred from Council Tax Benefit onto Council Tax Reduction Schemes in April 2013. As with CTB, households with entitlement to means-tested out-of-work benefits² continue to qualify automatically for the maximum entitlement to a reduction (currently 100% less any deductions for non-dependants). For other households, entitlement is calculated through a means-test which mirrors the approach previously used to calculate entitlement to CTB.

Applicants with savings of more than £16,000 are not entitled to any support unless they are in receipt of Pension Credit Guarantee.

Applications for a Council Tax Reduction are made directly to Local Authorities who can provide full details of the application process as well as the details of any local discretions they operate. Further advice for potential applicants is also available from the Citizens Advice Bureau³.

How is entitlement to CTRS calculated?

Entitlement is currently calculated in the same way it was under the previous Council Tax Benefit system. If an applicant receives Income Support, Income Based JSA, Income Based ESA, Pension Credit, or Pension Credit Guarantee, they are entitled to the maximum reduction in their Council Tax liability, which currently means a reduction to zero (less any deductions for non-dependants). This entitlement, based on receipt of other qualifying benefits, is commonly known as '**passporting**'.

² Employment Support Allowance, Income Support, Job Seekers Allowance, Pension Credit and Pension Credit Guarantee.

³ http://www.citizensadvice.org.uk/index/policy/policy_publications/cr_wales.htm

If an applicant does not receive any of these passported benefits, the weekly amount of money which they are judged to need to live on is calculated. This is known as the **applicable amount**, and consists of two components:

- The first is the **personal allowance** – the basic amount a person needs to live, which varies according to the household's circumstances. For example, the allowance for a couple with children is higher than for a single person without children. These allowances are also set at higher rates for those who have reached State Pension age.
- The second component is the **premium** – additional amounts added to reflect any personal circumstances which increase the cost of living, such as a disability or carer's responsibilities.

Once the applicable amount has been determined, the applicant's **level of income** is calculated. This includes actual income (such as from employment, pensions or some other benefits), and income assumed to be earned from non-pension related savings above £6,000 (£10,000 for pensioners). A small amount of earnings is also disregarded when calculating income. For example, there are standard disregards for single people and lone parents, and higher ones for particular groups such as people with disabilities.

The **level of income is then compared to the applicable amount**. If the applicable amount is higher than an applicant's calculated income, they are entitled to the maximum reduction in their Council Tax liability. If income exceeds the applicable amount, the weekly entitlement is reduced by 20p for each £1 of excess weekly income, until entitlement is withdrawn – this is known as the taper.

What are the areas of Local Discretion available to Local Authorities?

Under the new Regulations, each Local Authority in Wales had to adopt its own scheme by 31 January 2013. The schemes included areas of local discretion to take the needs and priorities of their local area into account. All Authorities duly adopted a scheme though, had any failed to do so, the default scheme would have been 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 applicants are entitled to continue to receive a reduction in certain circumstances, beyond the standard four-week 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;

- *Backdating of applications* – Local Authorities are able to backdate applications for reductions beyond the standard three month period; and
- *Notifications of decision* – Local Authorities are able to provide more than the minimum information prescribed as part of their notification of decision procedures.

In 2013-14, most Local Authorities: **retained** the standard four-week period during which applicants are entitled to continue to receive a reduction in certain circumstances (the extended reduction period); **disregarded** War Pensions in full when calculating income; and **implemented** a three-month period over which applications for reductions can be backdated. A number of variations were noted with regards to notifications of decisions. Details of each Local Authority's scheme can be found on their individual websites.

3. Historic Council Tax Benefit Trends

Council Tax Benefit was introduced from 1 April 1993 and operated until 31 March 2013. As **Table 1** shows, in 2008-09, there were around 293,000 CTB recipients in Wales. From 2008-09, the number of CTB recipients gradually grew year on year, and when the benefit was abolished on 31 March 2013, there were 329,000 recipients in Wales. Between 2008-09 and 2009-10, there was a growth of 17,000 recipients. The impact of the recent recession is likely to have increased caseload during this period. In comparison, between 2011-12 and 2012-13 the number of CTB recipients grew by approximately 3,000.

Table 1 also illustrates how CTB expenditure increased year on year from 2008-09. Data show the most recent figure at around £251.2 million for 2012-13 (with CTB, DWP subsidised expenditure⁴ at around £247 million). For the same period, on average, recipients received £763 towards their Council Tax liability.

Table 1: Caseload and Expenditure on CTB in Wales, 2008-09 to 2012-13

	2008-09	2009-10	2010-11	2011-12	2012-13
Wales Caseload	293,000	310,000	322,000	326,000	329,000
Expenditure (£ million)	199.6	222.7	237.9	246.1	251.2
DWP Subsidised Expenditure (£ million)	Not available	Not available	232.7	242	247

Source: Department for Work and Pensions

Annex B provides an historic account of CTB recipients and CTB expenditure by Local Authority in Wales from February 2008-09 to 2012-13. It also shows, in percentage terms, CTB caseload per Local Authority relative to their liable households, as well the number of CTB recipients who were 'passported' and 'non-passported' as of February 2013.

⁴ 'Expenditure' relates to the total cost of Council Tax Benefit to Local Authorities in Wales. 'DWP Subsidised Expenditure' relates to the total amount reimbursed to Local Authorities by the Department for Work and Pensions.

4. The Operation of Council Tax Reduction Schemes in Wales 2013-14

Having considered historic CTB data, this section provides information on the operation of CTRS which replaced the CTB system from 1 April 2013.

Throughout this report it should be noted that, unlike CTB, the new reduction schemes do not form part of the welfare benefits system and the funding provided is not *spent on* the eligible households. The funding is provided to Local Authorities to replace the Council Tax income they would otherwise raise from households who qualify and apply for support. Authorities may spend this money on any of the local services they provide. The effect for eligible households is they pay a reduced or zero Council Tax bill. Any references to costs or expenditure in relation to reduction schemes actually refer to the amount by which the total Council Tax liability for the households concerned is reduced.

A note on methodology

Data on total CTRS reductions for the 2013-14 financial year (Section 4.1) have been collected from each individual Local Authority. *This data includes the reductions for cases which have closed throughout the course of the year.* The remaining data have been sourced from Datatank. Datatank is a modelling and forecasting tool, which extracts details of open CTRS caseload and total reductions from Local Authorities' core Revenue and Benefits systems on a monthly snapshot basis, and projects this data forward until the year end.

It is important to note Datatank provides detailed information on live cases only. Therefore, much of the following analysis is based on monthly snapshot reports on open cases at a particular point in time. These reports usefully enable us to track trends and patterns over the course of the year.

4.1. Total Reduction for 2013-14

Provisionally (subject to Welsh Government verification processes), the total reduction from CTRS for 2013-14 was £247.8 million. As **Table 2** shows, in real terms, the total reduction was highest in Cardiff at around £27.8 million, and lowest in Ceredigion at around £4.8 million. However, Blaenau Gwent and Merthyr Tydfil have a greater proportion of liable households in receipt of CTRS, therefore, reductions in these Authorities are higher in relative terms (see **Table 3**).

Table 2: CTRS Total Reduction 2013-14

	Total Reduction 2013-14	Share of Reduction (%)
WALES	£247,881,997	100%
Anglesey	£5,311,296	2.1%
Gwynedd	£9,040,394	3.6%
Conwy	£9,052,677	3.7%
Denbighshire	£9,390,635	3.8%
Flintshire	£10,116,776	4.1%
Wrexham	£10,194,511	4.1%
Powys	£8,196,133	3.3%
Ceredigion	£4,807,159	1.9%
Pembrokeshire	£7,306,368	2.9%
Carmarthenshire	£14,470,809	5.8%
Swansea	£19,283,435	7.8%
Neath Port Talbot	£15,892,816	6.4%
Bridgend	£12,777,361	5.2%
Vale of Glamorgan	£9,099,966	3.7%
Cardiff	£27,795,731	11.2%
Rhondda, Cynon, Taff	£22,509,386	9.1%
Merthyr Tydfil	£5,965,627	2.4%
Caerphilly	£13,650,297	5.5%
Blaenau Gwent	£8,574,553	3.5%
Torfaen	£8,110,975	3.3%
Monmouthshire	£5,996,147	2.4%
Newport	£10,338,945	4.2%

4.2. Caseload – Trends and Patterns

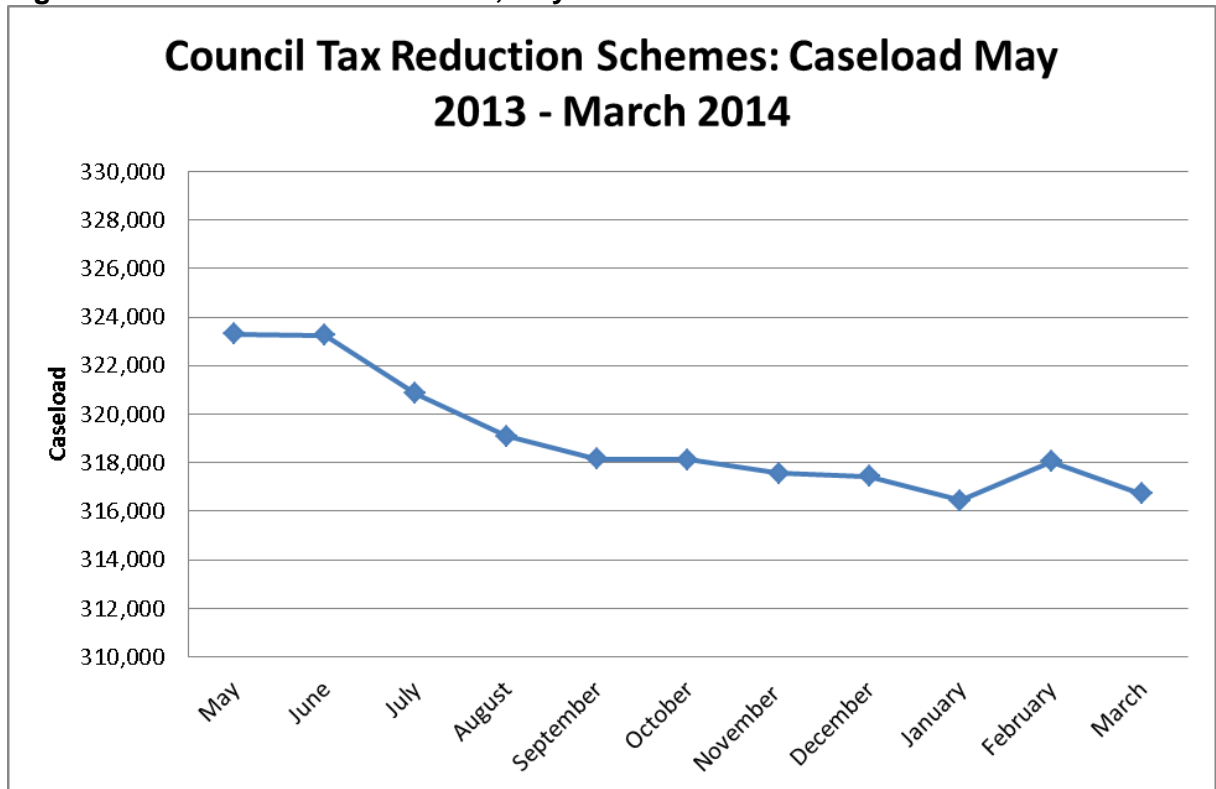
In March 2014, caseload for CTRS stood at 316,732. This shows overall live caseload for Wales has decreased month-on-month since the introduction of CTRS (with the exception of the month of February 2014). Some of the initial fall in caseload could be attributed to the removal of the Second Adult Rebate (SAR)⁵ but other changes, such as the wider welfare reforms as well as a general improvement in the economy, may also have had an effect.

Caseload has fallen by 2% over the course of the year, marking a reduction of approximately 6,500 cases. This data corresponds with a similar, albeit smaller, fall in Housing Benefit caseload in Wales since April 2013 (down by

⁵ SAR was designed to compensate for the loss of a single person discount if one or more second adults (non-dependants) were in residence. People claiming SAR had an income which was deemed too high for them to qualify for a normal reduction under the CTB scheme and the support they received was based purely on the income of their non-dependant(s) with the income and capital of the applicant being ignored. Relatively few claimants in Wales received SAR (approximately 2,000). It was an entitlement targeted towards relatively well-off individuals when compared to other CTB recipients, and was complex to administer. Removing SAR reduced expenditure across Wales, and allowed the fixed funding from Central Government to go further in providing support for poorer applicants. It also reduced the administrative burden on Local Authorities.

around 0.7% to February 2013). As **Figure 1** shows, the greatest fall in caseload occurred between the months of June and July 2013.

Figure 1: CTRS: Caseload in Wales, May 2013 to March 2014



Source: Datatank

Table 3 shows caseload for CTRS is highest in Cardiff and RCT, whilst caseload in regions such as Ceredigion and Monmouthshire is much lower. These figures reflect the caseload trends for CTB prior to its abolition.

Table 3: CTRS Caseload by Local Authority, March 2014

	Caseload March 2014	Share of caseload (%)	Change in caseload since May 2013 (%)	Households liable to pay Council Tax	Caseload relative to liable households (%)
Wales	316,732	100	-1.6	1,417,954	22.3
Anglesey	6,951	2.2	-1.9	34,292	20.3
Gwynedd	10,796	3.4	-2.2	63,249	17.1
Conwy	11,728	3.7	-1.7	57,024	20.6
Denbighshire	10,808	3.4	-0.5	49,232	22.0
Flintshire	12,723	4.0	-1.3	66,073	19.3
Wrexham	12,656	4.0	-7.0	59,350	21.3
Powys	10,378	3.3	0.2	64,845	16.0
Ceredigion	5,796	1.8	-1.5	35,534	16.3
Pembrokeshire	11,592	3.7	0.2	63,518	18.2
Carmarthenshire	18,166	5.7	-1.7	85,059	21.4
Swansea	26,218	8.3	-2.7	111,141	23.6
Neath Port Talbot	18,877	6.0	-0.7	65,107	29.0
Bridgend	15,252	4.8	-3.0	61,772	24.7
Vale of Glamorgan	10,397	3.3	-4.7	55,713	18.7
Cardiff	34,399	10.9	-3.4	150,735	22.8
RCT	28,777	9.1	-1.4	109,881	26.2
Merthyr Tydfil	7,941	2.5	2.5	26,813	29.6
Caerphilly	19,937	6.3	-0.8	77,948	25.6
Blaenau Gwent	10,265	3.2	-3.0	34,566	29.7
Torfaen	10,856	3.4	-3.5	40,589	26.7
Monmouthshire	6,528	2.1	-4.6	40,862	16.0
Newport	15,691	5.0	-0.1	64,651	24.3

Source: Datatank

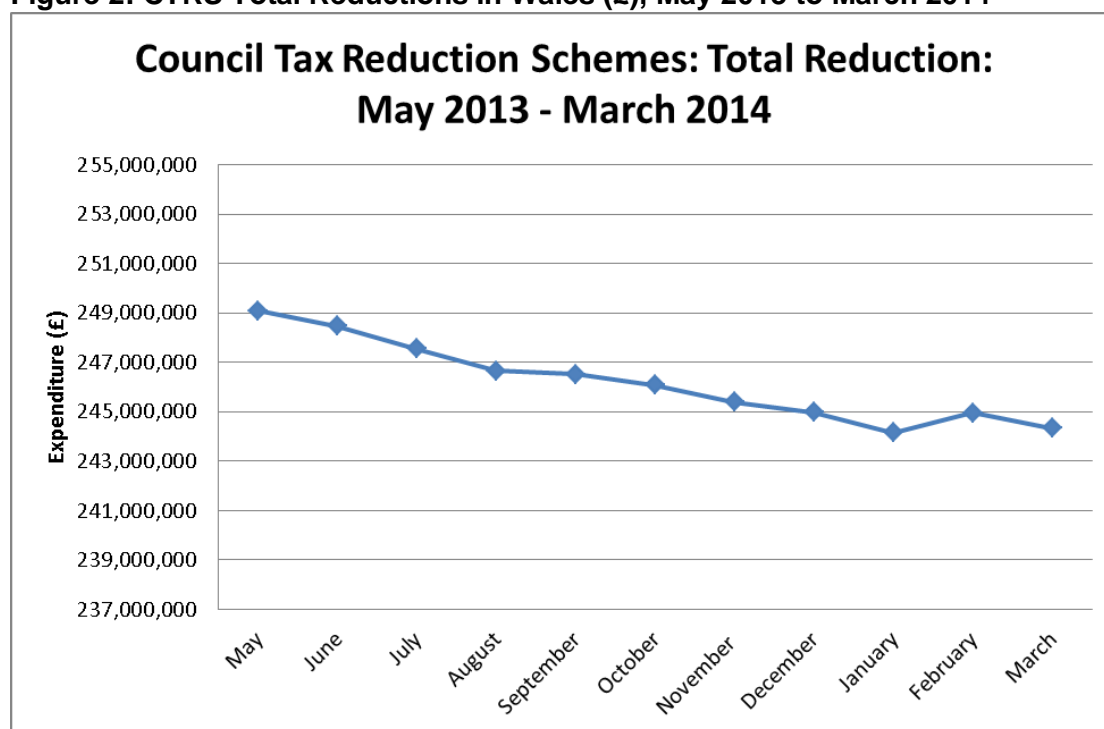
Table 3 considers regional variations in caseload relative to all properties liable for Council Tax. It shows Powys, Ceredigion and Monmouthshire have smaller caseloads for CTRS relative to all liable households (16%). Blaenau Gwent and Merthyr have the largest caseloads relative to liable households (30%).

Table 3 also shows 20 of the 22 Local Authorities saw reductions in caseload over the period May 2013 to March 2014. The largest reduction was in Wrexham (minus 7%). Pembrokeshire and Powys saw minor increases in their caseload (0.2%).

4.3. Total Reductions – Trends and Patterns

The total of reductions under CTRS stood at approximately £244.3 million at the end of March 2014 (although this does not represent all reductions as it does not include closed cases). Again, the data show the total reduction has decreased month-on-month since the introduction of CTRS (with the exception of February 2014), by a total of 1.9% since May 2013, which corresponds with caseload trends (see **Figure 2**).

Figure 2: CTRS Total Reductions in Wales (£), May 2013 to March 2014



Source: Datatank

Table 4 shows the total reduction is highest in Cardiff and RCT - at around £27.3 million and £22.3 million respectively, whilst in Ceredigion and Anglesey it stands at approximately £4.7 million and £5.2 million respectively. Again, these figures should be considered in the context of the number of liable households as the total reduction in relative terms continues to be higher in areas such as Merthyr and Blaenau Gwent.

Table 4 also shows all 22 Local Authorities saw a fall in the total amount of reductions over the period May 2013 to March 2014. The largest falls were in Bridgend and Flintshire (-4.1% and -2.8% respectively). For a full breakdown for 2013-14, see **Annex C**. Again, it is important to note these figures do not include information on closed cases.

A larger drop in caseload is not necessarily reflected in the total reduction. For example, caseload decreased by 7% in Wrexham over the course of the year, whereas the total reduction only decreased by 2.6%. Increases or decreases in the total amount of the reduction will depend on the nature of the on/off flow of applicants over the period (passport status, property band of applicants etc). Similarly, a small rise in caseload (+0.2% in Powys over the

course of the year) is not necessarily reflected in the monetary figures (-2.1% in Powys).

Table 4: CTRS Total Reduction by Local Authority, March 2014

	Reduction at March 2014 (£)	Percentage share	Change since May 2013 (%)
Wales	244,334,266	100	-2.0
Anglesey	5,164,570	2.1	-2.6
Gwynedd	8,845,839	3.6	-2.4
Conwy	8,942,110	3.7	-1.3
Denbighshire	9,338,914	3.8	-1.8
Flintshire	10,035,253	4.1	-2.8
Wrexham	9,920,861	4.1	-2.6
Powys	8,078,933	3.3	-2.1
Ceredigion	4,774,155	2.0	-1.6
Pembrokeshire	7,209,129	3.0	-1.4
Carmarthenshire	14,224,938	5.8	-1.6
Swansea	19,106,492	7.8	-1.0
Neath Port Talbot	16,014,283	6.6	-2.7
Bridgend	12,581,266	5.1	-4.1
Vale of Glamorgan	8,705,661	3.6	-1.7
Cardiff	27,274,393	11.2	-1.7
RCT	22,335,341	9.1	-1.3
Merthyr Tydfil	5,862,801	2.4	-1.3
Caerphilly	13,463,016	5.5	-2.5
Blaenau Gwent	8,398,443	3.4	-2.2
Torfaen	7,994,950	3.3	-2.7
Monmouthshire	5,785,567	2.4	-0.5
Newport	10,277,351	4.2	-1.9

Source: Datatank

4.4. Passported Status

Figure 3: CTRS Claimants by Passported Status, March 2014

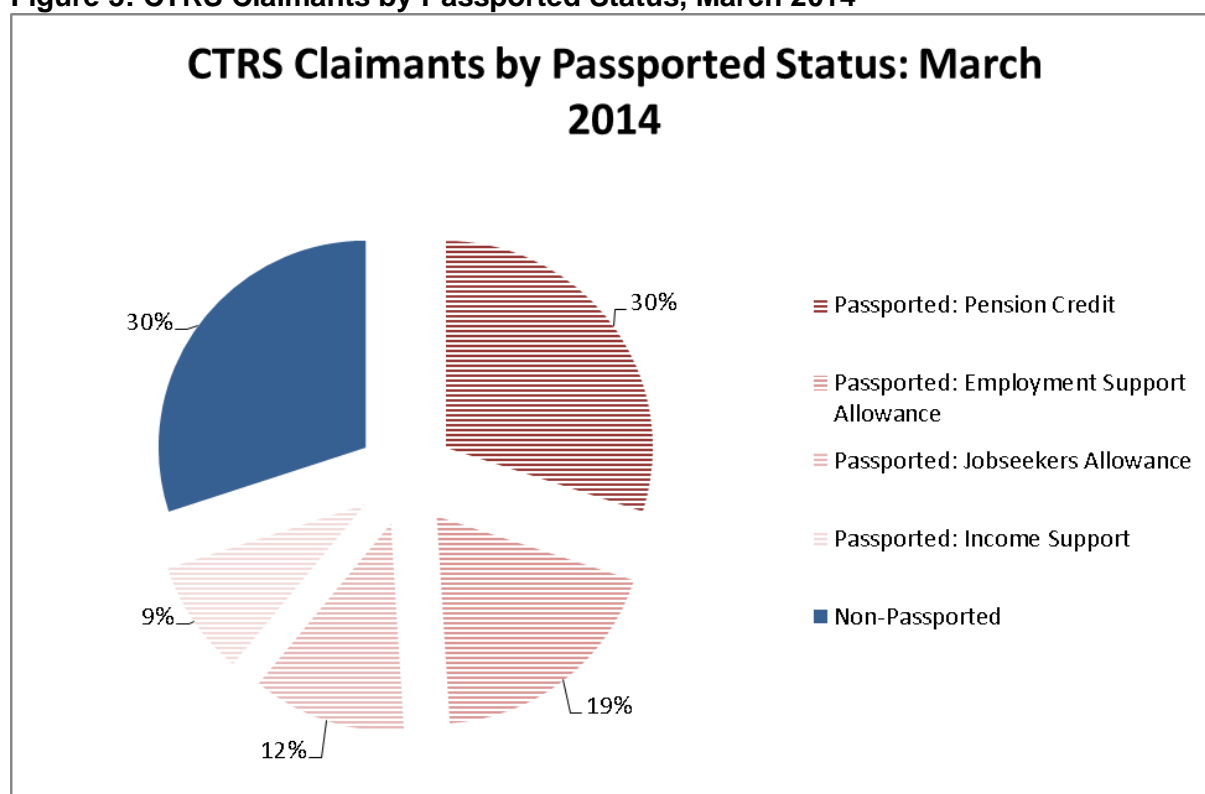


Figure 3 shows, as at March 2014, across Wales, a greater proportion of CTRS recipients were passported (70%) than those who were means-tested (30%). Pension Credit (Guaranteed Credit) was the most common type of benefit held by passported recipients, which accounted for around 43% of passported cases and 30% of all CTRS cases (both passported and non-passported). The next most common benefit type was Employment Support Allowance, which made up 19% of all CTRS cases. CTRS recipients who were passported as a result of receiving Income Support or Jobseekers' Allowance accounted for approximately 12% and 9% of all CTRS cases respectively.

Table 5 shows the percentage of passported and non-passported recipients varies by Local Authority. In Newport, around 74% of recipients were passported, in comparison to Monmouthshire where around 64% of applicants were passported. These figures are similar to the proportions of passported and non-passported caseloads under Council Tax Benefit.

There is some variation at a Local Authority level regarding passported status by benefit type. Gwynedd had the highest proportion of recipients on Pension Credit (Guaranteed Credit) at 36.8%, compared to Cardiff (25.3%). The Local Authority with the highest proportion of recipients on Employment and Support Allowance was Swansea with 21.4%, compared to the lowest which was 14.2% in Anglesey and Gwynedd. Newport had the highest proportion of cases on Income Support (14.7%) compared to Gwynedd and Ceredigion (8.1%). Newport also had the highest proportion of cases on Jobseekers Allowance at 13.5% of all cases, whilst Wrexham had the lowest (5.7%).

4.5. Average Reduction by Passported Status

Table 5b shows the average weekly reduction received by recipients also varied both by Local Authority and by passported status. The average reduction for all recipients was £14.79 per week (£771 per year) in March 2014. Non-passported recipients received the lowest amount, at £12.37, compared to those on Pension Credit (Guaranteed Credit) who received £16.37 per week on average. Non-passported recipients are more likely to receive a partial reduction (thus reducing the average weekly reduction for this group); whereas those in receipt of Pension Credit receive 100% CTRS. Pensioners also tend to reside in higher banded properties (thus increasing the average weekly reduction for this group).

The Local Authority with the highest average weekly reduction was Monmouthshire with £17.00 per week, and the lowest was Pembrokeshire with £11.93. These differences are likely to be due to a range of factors, most notably Council Tax charges (which are comparatively low in Pembrokeshire), the number of applicants in each Band (for example, Monmouthshire has a larger number of recipients located in higher band properties) and the characteristics of the local population (for example, Monmouthshire also has the lowest number of passported applicants).

Table 5: CTRS Recipients by Local Authority and Passported Status, March 2014

Source: Datatank

	ALL CTRS Recipients	Non-Passported	All passported	Breakdown of Passported Recipients			
				Income Support	Jobseekers Allowance	Employment and Support Allowance	Pension Credit (Guaranteed Credit)
WALES	316,732	30.3%	69.7%	12.2%	9.0%	18.6%	29.9%
Anglesey	6,951	30.6%	69.4%	9.9%	10.5%	14.2%	34.8%
Gwynedd	10,796	31.7%	68.3%	8.1%	9.1%	14.2%	36.8%
Conwy	11,728	28.6%	71.4%	10.9%	9.5%	15.3%	35.8%
Denbighshire	10,808	29.4%	70.6%	11.2%	8.3%	17.7%	33.4%
Flintshire	12,723	34.4%	65.6%	11.4%	7.9%	14.8%	31.5%
Wrexham	12,656	32.8%	67.2%	11.7%	8.6%	15.6%	31.2%
Powys	10,378	35.2%	64.8%	8.7%	5.7%	15.7%	34.7%
Ceredigion	5,796	32.7%	67.3%	8.1%	6.1%	18.8%	34.2%
Pembrokeshire	11,592	32.1%	67.9%	10.4%	8.5%	16.2%	32.8%
Carmarthenshire	18,166	32.5%	67.5%	10.5%	7.3%	17.7%	32.0%
Swansea	26,218	29.1%	70.9%	12.0%	7.9%	21.4%	29.6%
Neath Port Talbot	18,877	29.8%	70.2%	13.8%	7.2%	20.6%	28.5%
Bridgend	15,252	32.4%	67.6%	14.0%	6.9%	21.0%	25.7%
Vale of Glamorgan	10,397	31.1%	68.9%	12.4%	8.2%	18.6%	29.6%
Cardiff	34,399	29.4%	70.6%	13.0%	11.6%	20.7%	25.3%
Rhondda Cynon Taf	28,777	27.2%	72.8%	14.4%	8.7%	20.8%	29.0%
Merthyr Tydfil	7,941	32.8%	67.2%	13.9%	9.3%	18.6%	25.4%
Caerphilly	19,937	26.7%	73.3%	13.4%	10.4%	19.3%	30.3%
Torfaen	10,856	32.6%	67.4%	12.8%	9.4%	18.8%	26.5%
Blaenau Gwent	10,265	29.2%	70.8%	12.0%	12.3%	19.3%	27.2%
Monmouthshire	6,528	35.9%	64.1%	8.9%	7.0%	16.5%	31.8%
Newport	15,691	26.3%	73.7%	14.7%	13.5%	18.2%	27.4%

Table 5b: CTRS Average weekly reduction by passported status (£), March 2014

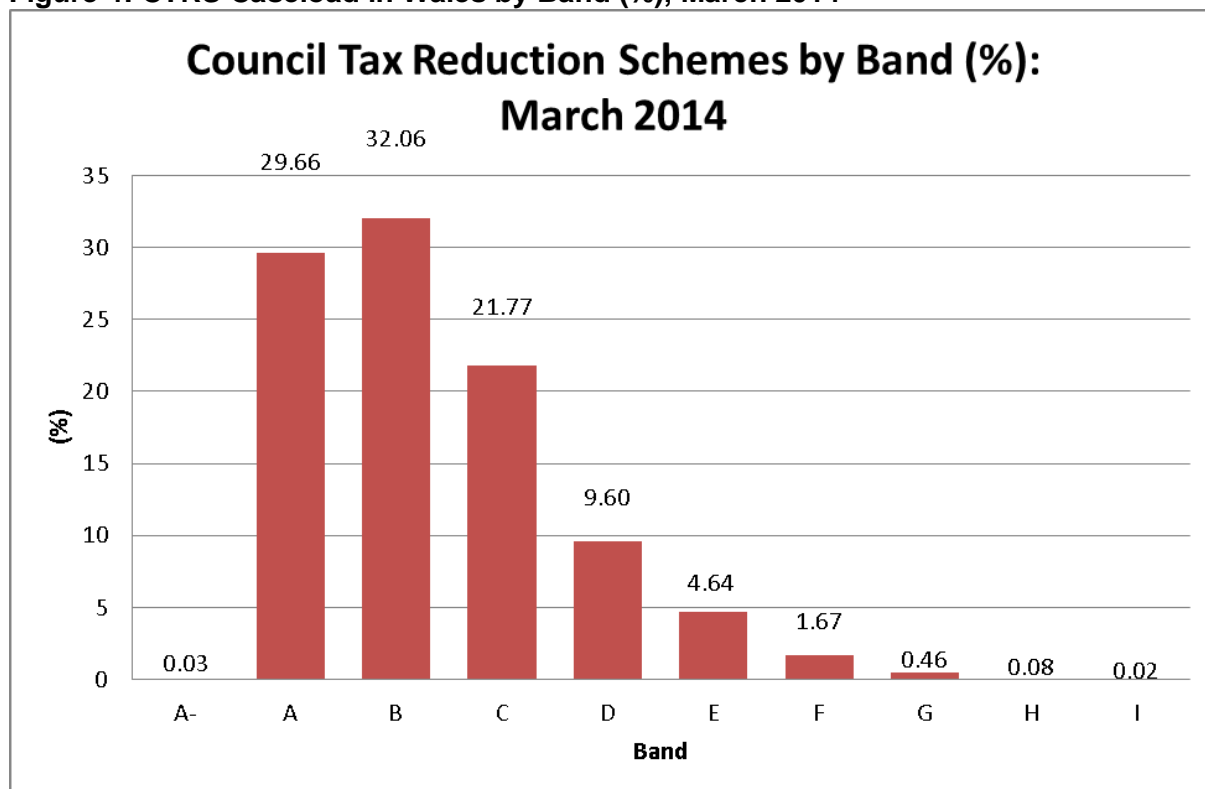
Source: Datatank

	ALL CTR Recipients	Non-Passported	All passported	Breakdown of Passported Recipients			
				Income Support	Jobseekers Allowance	Employment and Support Allowance	Pension Credit (Guaranteed Credit)
WALES	14.79	12.37	15.85	15.57	15.02	15.61	16.37
Anglesey	14.25	11.42	15.50	14.97	14.42	15.02	16.17
Gwynedd	15.71	13.28	16.84	16.37	15.87	16.30	17.40
Conwy	14.62	12.32	15.54	15.21	14.46	14.99	16.17
Denbighshire	16.57	13.86	17.70	17.46	16.35	17.26	18.34
Flintshire	15.13	12.70	16.40	16.19	15.85	16.04	16.78
Wrexham	15.03	12.62	16.21	15.83	15.80	15.91	16.62
Powys	14.93	12.21	16.41	16.23	15.14	15.61	17.03
Ceredigion	15.80	13.71	16.81	16.33	15.68	15.98	17.59
Pembrokeshire	11.93	9.69	12.98	12.46	11.79	12.62	13.64
Carmarthenshire	15.02	12.64	16.16	15.88	15.33	15.80	16.64
Swansea	13.98	11.79	14.87	14.32	13.89	14.42	15.69
Neath Port Talbot	16.27	13.54	17.43	17.25	16.56	17.14	17.95
Bridgend	15.82	13.28	17.04	16.80	16.29	16.82	17.54
Vale of Glamorgan	16.06	13.49	17.22	16.86	16.49	16.77	17.85
Cardiff	15.21	13.00	16.13	16.00	15.28	15.90	16.76
Rhondda Cynon Taf	14.89	12.48	15.78	15.47	15.27	15.79	16.08
Merthyr Tydfil	14.16	10.37	16.01	15.81	15.58	16.10	16.21
Caerphilly	12.95	10.46	13.86	13.79	13.40	13.96	13.98
Blaenau Gwent	15.69	12.92	16.83	16.70	16.60	17.06	16.83
Torfaen	14.12	11.57	15.36	15.12	15.03	15.19	15.71
Monmouthshire	17.00	14.54	18.37	18.12	18.24	17.94	18.69
Newport	12.56	10.42	13.33	13.23	12.81	13.15	13.74

4.6. Council Tax Bands

Figure 4 provides an overview of caseload for CTRS by Council Tax Band at the Wales level. It shows more than half of the overall caseload is concentrated in Band A and Band B properties. **Annex C** provides a breakdown at the Local Authority level of CTRS caseload per Council Tax Band as at March 2014.

Figure 4: CTRS Caseload in Wales by Band (%), March 2014



Source: Datatank

Table 6 shows the all-Wales total reductions (%) for CTRS by Council Tax Band in March 2014, as well as the variation between the highest and lowest proportion of reductions in Local Authorities by Council Tax Band (%).

Across Wales, around 79% of the total reduction under CTRS is provided to households living in properties in Bands A to C. This is to be expected as eligible applicants tend to be in lower income households who typically reside in (comparatively) lower value properties. However, variations can be seen across Wales, for example households in Band D account for 25% of the total reduction under CTRS in Monmouthshire, but just 2% in Blaenau Gwent. Again, a full breakdown of the total reductions by Local Authority by Council Tax Band can be found in **Annex C**.

Table 6: CTRS Total Reduction by Band and Local Authority Variation, March 2014

Band	Wales (% of CTRS Reduction)	Lowest	Highest
A	25	2% - Monmouthshire	74% - Blaenau Gwent
B	31	19% - Blaenau Gwent	50% - Neath Port Talbot
C	23	4% - Blaenau Gwent	36% - Denbighshire
D	11	2% - Blaenau Gwent	25% - Monmouthshire
E	7	1% - Blaenau Gwent	17% - Ceredigion
F	3	<1% - Blaenau Gwent	8% - Powys
G	1	0% - Blaenau Gwent	5% - Monmouthshire
H	<1	0% - Blaenau Gwent, Merthyr, Torfaen	2% - Monmouthshire
I	<1	0% - Ceredigion, Carmarthenshire, RCT, Merthyr, Blaenau Gwent, Torfaen	0.5% - Monmouthshire

Source: Datatank

4.7. Household Characteristics

Data on CTRS allow us to consider the level of support provided to households with certain (protected) characteristics including: the number of pensioners in receipt of Council Tax support; households with children under 5; and claimants in receipt of a disability premium⁶. Information is collected on state pension entitlement, number of children in household, and disability since it is relevant to the level of entitlement received by an applicant. **Table 7** breaks down this data to Local Authority level and shows.

- Over 133,000 pensioners in Wales received CTRS in March 2014. These individuals received an average weekly reduction of £15.12 per week.
- Around 39,000 households with children under 5 received CTRS with an average reduction of £14.94.
- Although data is only provided for ten Local Authorities with regards to disabled applicants, the average weekly reduction provided to those in receipt of a disability premium in Newport was £13.02 per week, and £17.25 per week in Denbighshire.

⁶ Those in receipt of a disability premium is a useful proxy for the number of disabled applicants. It may not capture the total number of disabled applicants. Data for those in receipt of a disability premium is only available for ten councils due to migration issues related to the extraction of data from certain Welsh Councils using certain IT systems.

Table 7: CTRS Average weekly reduction by Household Characteristic, March 2014

Source: Datatank

	Pensioners	Total Reduction	Average Weekly reduction	Households with Children <5	Total Reduction	Average Weekly reduction	Disabled Applicants*	Total Reduction	Average Weekly reduction
WALES	133,089	£104,957,320	£15.12	38,590	£30,065,218	£14.94	-	-	-
Anglesey	3,254	£2,560,070	£15.09	769	£547,867	£13.66	-	-	-
Gwynedd	5,508	£4,678,690	£16.29	1,049	£855,525	£15.64	2,041	£1,706,805	£16.04
Conwy	5,616	£4,430,478	£15.13	1,217	£932,774	£14.70	1,905	£1,485,805	£14.96
Denbighshire	4,909	£4,358,128	£17.03	1,281	£1,147,555	£17.18	2,189	£1,968,524	£17.25
Flintshire	6,117	£4,886,527	£15.32	1,635	£1,291,810	£15.15	675	£499,639	£14.20
Wrexham	5,790	£4,604,681	£15.25	1,463	£1,151,037	£15.09	-	-	-
Powys	5,073	£4,165,620	£15.75	911	£698,119	£14.70	-	-	-
Ceredigion	2,662	£2,298,679	£16.56	540	£454,513	£16.14	1,248	£1,036,165	£15.92
Pembrokeshire	5,176	£3,410,594	£12.64	1,382	£858,537	£11.91	-	-	-
Carmarthenshire	8,228	£6,568,250	£15.31	1,953	£1,570,431	£15.42	-	-	-
Swansea	10,584	£8,057,402	£14.60	3,029	£2,173,661	£13.76	-	-	-
Neath Port Talbot	7,594	£6,526,372	£16.48	2,089	£1,786,331	£16.40	5,731	£5,087,460	£17.02
Bridgend	6,072	£5,033,341	£15.90	1,973	£1,659,703	£16.13	-	-	-
Vale of Glamorgan	4,362	£3,739,724	£16.44	1,370	£1,147,895	£16.07	2,453	£2,113,167	£16.52
Cardiff	11,544	£9,484,463	£15.76	5,534	£4,452,092	£15.43	-	-	-
Rhondda Cynon Taf	11,635	£9,088,676	£14.98	3,714	£2,912,652	£15.04	7,791	£6,280,651	£15.46
Merthyr Tydfil	2,938	£2,228,703	£14.55	1,107	£792,788	£13.73	-	-	-
Caerphilly	8,457	£5,608,887	£12.72	2,272	£1,596,959	£13.48	4,315	£3,017,299	£13.41
Blaenau Gwent	4,138	£3,289,893	£15.25	1,186	£1,010,505	£16.34	-	-	-
Torfaen	4,458	£3,263,412	£14.04	1,324	£1,010,312	£14.63	-	-	-
Monmouthshire	3,120	£2,794,834	£17.18	647	£560,499	£16.61	-	-	-
Newport	5,854	£3,879,899	£12.71	2,145	£1,453,653	£13.00	3,217	£2,183,412	£13.02

* Data is only available for ten councils.

5. Appeals

Valuation Tribunal for Wales

Since the introduction of CTRS in April 2013, the Valuation Tribunal for Wales (VTW) has had responsibility for hearing appeals arising from the CTRS system. Individual Council Tax payers are able to register an appeal only after they have raised a grievance directly with their Local Authority. Prior to the introduction of CTRS, VTW already had responsibility for hearing appeals in relation to Council Tax liability and as such were well-placed to manage the appeals procedure relating to CTRS. VTW is the only body under the law which can hear appeals in relation to the Council Tax system in Wales.

Table 8 shows the outcome of appeals received in 2013-14 by VTW. There were 19 receipts, 7 disposals and 12 outstanding cases. Of those disposed, there were 4 withdrawals⁷; 1 strike-out⁸; 2 LA decisions upheld; and 0 decisions made in favour of the applicant. 12 appeals were outstanding at the end of 2013-14, having been received late in the year.

Table 8: Valuation Tribunal for Wales Appeals

	Receipts	Disposals			Outstanding	
		Decision in favour of the applicant	Dismissals (decision upheld)	Withdrawals		Strike Outs
Council Tax Reduction Appeals	19	0	2	4	1	12

VTW initially estimated it would receive a significant number of appeals in relation to CTRS. However, following the Welsh Government's decision to provide additional funding to protect eligible applicants from any reduction in support, the number of appeals has proved to be significantly lower than initially expected.

Historic UK data on CTB Appeals can be found in **Annex D**.

⁷ Withdrawal - the applicant ceases action either before or at the hearing.

⁸ A strike-out – the tribunal has decided to dismiss the case as there are no reasonable prospects of success.

6. ANNEXES

Annex A: Legislation

In line with the provisions in the Local Government Finance Act 2012 which amended the Local Government Finance Act 1992, there are two main sets of Regulations which govern the introduction and operation of Council Tax Reduction Schemes in Wales: the CTRS and Prescribed Requirements (Wales) Regulations 2012 (the Prescribed Requirements Regulations) and the CTRS (Default Scheme) (Wales) Regulations 2012 (the Default Scheme Regulations).

The Default Scheme Regulations set out the Scheme which will take effect in an Authority's area if it fails to adopt its own scheme in compliance with the Prescribed Requirements Regulations. In effect, the Prescribed Requirements Regulations require Local Authorities to provide for the exact same matters within their schemes as the Default Scheme Regulations would impose upon them should they come into effect in their area. However, the Prescribed Requirements Regulations also permit certain local discretions which are detailed in paragraph 62. The Prescribed Requirements Regulations also set out a number of procedural provisions including the processes an Authority must follow when adopting, revising or replacing its scheme.

Links to the below Regulations can be accessed at www.legislation.gov.uk.

[The Council Tax Reduction Schemes and Prescribed Requirements \(Wales\) Regulations 2012](#)

This statutory instrument sets out the practical framework within which CTRS operates in Wales after the abolition of the current Council Tax Benefit system.

The statutory instrument makes provision for Local Authorities to adopt Council Tax Reduction Schemes which incorporate a limited range of discretionary elements to provide support for Council Tax.

[The Council Tax Reduction Schemes \(Default Scheme\)\(Wales\) Regulations 2012](#)

This statutory instrument sets out the practical framework within which CTRS operates in Wales after the abolition of the current Council Tax Benefit system.

The statutory instrument details the Default Scheme which would take effect if any Local Authority in Wales failed to adopt their own Scheme, under the CTRS (Prescribed Requirements) (Wales) Regulations 2012, by 31 January 2013.

[The Council Tax Reduction Schemes \(Prescribed Requirements & Default Scheme\) \(Wales\) \(Amendment\) Regulations 2013](#)

This statutory instrument updates certain figures used to calculate an applicant's entitlement to a reduction under a Scheme in line with cost of living increases, and the subsequent level of reduction, and relates to both the CTRS (Default Scheme) (Wales) Regulations 2012 and the Council Tax Reduction Scheme and Prescribed Requirements (Wales) Regulations 2012 (the 2012 Regulations).

[The Council Tax Reduction Schemes \(Transitional Provisions\) \(Wales\) Regulations 2013](#)

This statutory instrument makes provisions to allow applicants of Council Tax Benefit to be automatically transferred to the new Council Tax Reduction Scheme without having to make a new application.

[The Council Tax \(Demand Notice\) \(Wales\) \(Amendment\) Regulations 2013](#)

This statutory instrument makes certain amendments to the existing provisions about matters to be contained in, and information to be supplied with, Council Tax demand notices served by or on behalf of Welsh billing Authorities, to take into account the introduction of CTRS.

[The Council Tax \(Administration and Enforcement\) \(Wales\) \(Amendment\) Regulations 2013](#)

This statutory instrument makes certain amendments to the existing provisions for the billing, collection and enforcement of Council Tax to take into account the introduction of CTRS.

[The Council Tax Reduction Schemes \(Detection of Fraud and Enforcement\) \(Wales\) Regulations 2013](#)

This statutory instrument makes provisions for the creation of offences and for the imposition of penalties in relation to CTRS in Wales. The instrument also makes provision for Billing Authorities to authorise individuals to exercise certain investigatory powers.

[The Council Tax \(Administration and Enforcement\) \(Amendment No 2\) \(Wales\) Regulations 2013](#)

This statutory instrument introduces data-sharing provisions to the Council Tax (Administration and Enforcement) Regulations 1992 ("the 1992 Regulations") to ensure Local Authorities are able to access HMRC data for their CTRS.

[The Local Authorities \(Contracting Out of Tax Billing, Collection and Enforcement Functions\) \(Amendment\) \(Wales\) Order 2013](#)

The Contracting Out Order 2013 ensures the ability for Local Authorities to contract out functions related to Council Tax Benefit can be replicated under CTRS.

ANNEX B: Council Tax Benefit Trends

Table B1: Council Tax Benefit Recipients by Local Authority

Area	Feb-09	Feb-10	Feb-11	Feb-12	Feb-13
WALES	298,590	318,940	325,120	329,720	328,480
Anglesey	6,490	6,950	6,860	7,110	7,060
Gwynedd	10,980	11,310	11,350	11,520	11,440
Conwy	10,890	11,710	12,010	12,010	12,280
Denbighshire	9,720	10,430	10,750	11,040	11,090
Flintshire	11,780	12,460	13,120	13,270	13,120
Wrexham	12,110	13,390	13,450	13,660	13,870
Powys	9,420	10,130	10,300	10,520	10,320
Ceredigion	5,570	5,900	5,930	6,110	6,020
Pembrokeshire	10,730	11,320	11,600	11,920	11,800
Carmarthenshire	17,560	18,720	18,830	19,090	18,910
Swansea	25,240	26,730	27,210	27,500	27,240
Neath Port Talbot	17,900	18,890	19,340	19,390	19,320
Bridgend	14,050	15,040	15,410	15,650	15,790
Vale of Glamorgan	9,450	10,690	11,030	11,210	11,160
Cardiff	31,620	34,050	35,410	36,000	35,880
RCT	27,570	29,160	29,740	30,150	29,970
Merthyr Tydfil	7,460	7,870	7,890	7,850	7,820
Caerphilly	19,470	20,780	20,750	20,800	20,430
Blaenau Gwent	9,690	10,440	10,550	10,690	10,730
Torfaen	10,360	10,850	11,000	11,400	11,250
Monmouthshire	6,310	6,810	6,920	6,810	6,780
Newport	14,220	15,310	15,670	16,020	16,200

Source: Department for Work and Pensions

Table B2: Council Tax Benefit Expenditure by Local Authority (£ million)

	2008-09 Total	2009-10 Total	2010-11 Total	2010-11 Subsidised by DWP	2011-12 Total	2011-12 Subsidised by DWP	2012-13 Total	2012-13 Subsidised by DWP
WALES	199.7	222.4	237.8	232.7	246.1	242	251.2	246.9
Anglesey	4.2	4.6	5	4.9	5.1	5	5.3	5.2
Gwynedd	7.7	8.3	8.8	8.6	9.1	8.9	9.3	9.1
Conwy	7	7.8	8.5	8.3	8.8	8.7	9.2	9
Denbighshire	7.4	8.2	8.8	8.7	9.2	9	9.5	9.4
Flintshire	8.2	9.2	9.8	9.5	10.1	9.9	10.3	10
Wrexham	8.2	9	9.6	9.4	10.1	9.9	10.3	10.1
Powys	6.6	7.2	7.8	7.6	8.1	7.9	8.3	8.2
Ceredigion	4	4.4	4.6	4.5	4.8	4.7	4.9	4.8
Pembrokeshire	5.9	6.5	7	6.8	7.2	7	7.3	7.2
Carmarthenshire	12	13.2	13.9	13.6	14.5	14.3	14.6	14.4
Swansea	15.7	17.4	18.6	18.3	19.4	19.1	19.4	19.1
Neath Port Talbot	13.2	14.6	15.5	15.3	15.9	15.7	16.1	15.8
Bridgend	9.6	11	12	11.8	12.6	12.5	12.9	12.7
Vale of Glamorgan	6.8	7.8	8.6	8.3	8.8	8.6	9	8.8
Cardiff	22.5	25.3	27.2	26.4	28.3	27.8	28.9	28.4
RCT	17.8	19.9	21.2	20.9	22	21.7	22.5	22.2
Merthyr Tydfil	4.9	5.4	5.7	5.6	5.8	5.7	6	5.9
Caerphilly	12.1	13.4	14	13.7	13.9	13.7	13.8	13.7
Blaenau Gwent	6.5	7.5	8	7.9	8.3	8.1	8.6	8.5
Torfaen	6.6	7.2	7.7	7.5	8	7.9	8.3	8.1
Monmouthshire	4.9	5.6	6	5.8	6.2	6.1	6.3	6.1
Newport	7.9	8.9	9.5	9.3	9.9	9.8	10.4	10.2

Source: Department for Work and Pensions

Figure B1: CTB Recipients by Local Authority: February 2013

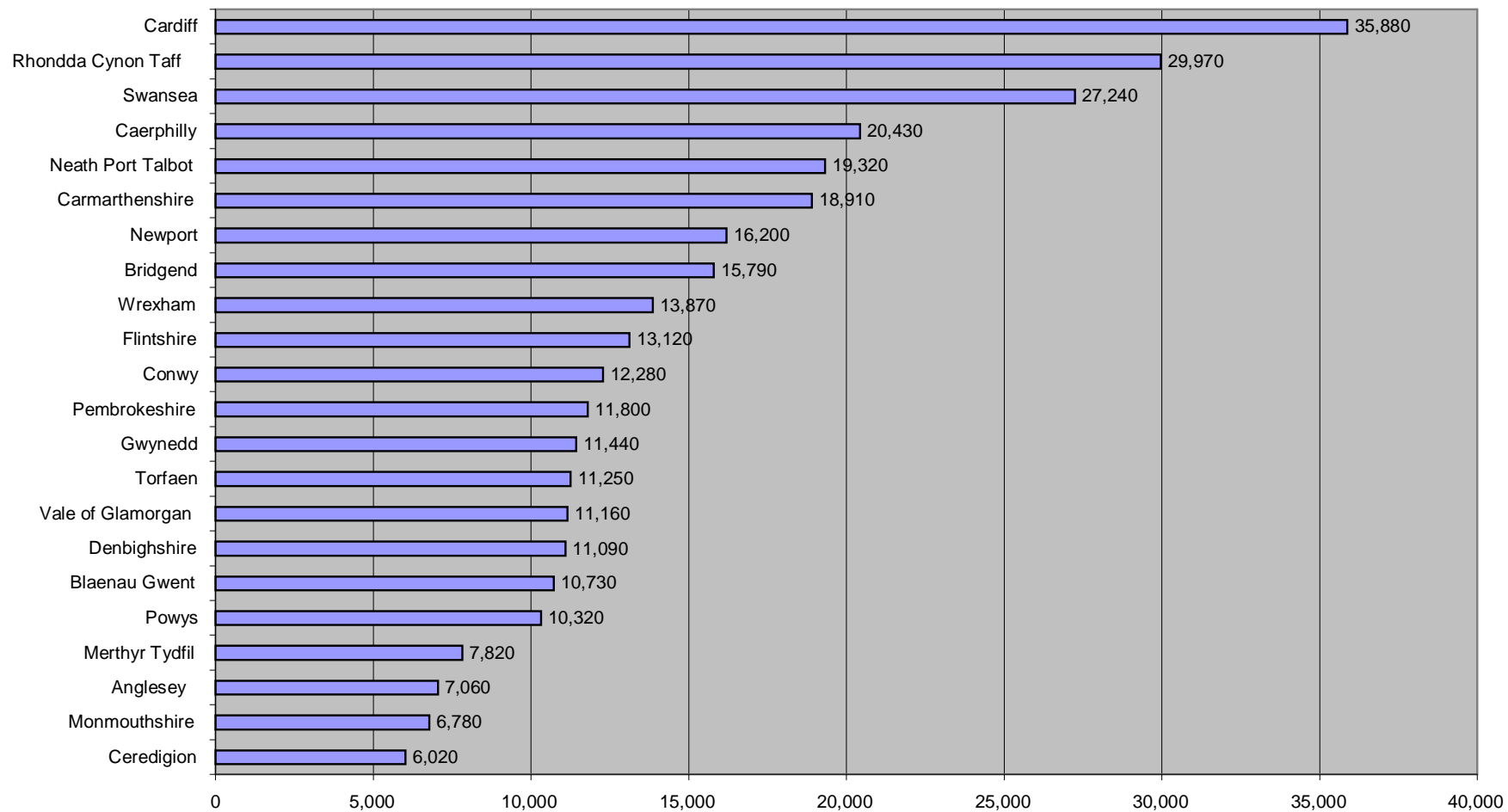


Figure B2: CTB-DWP Subsidised Expenditure by Local Authority 2013

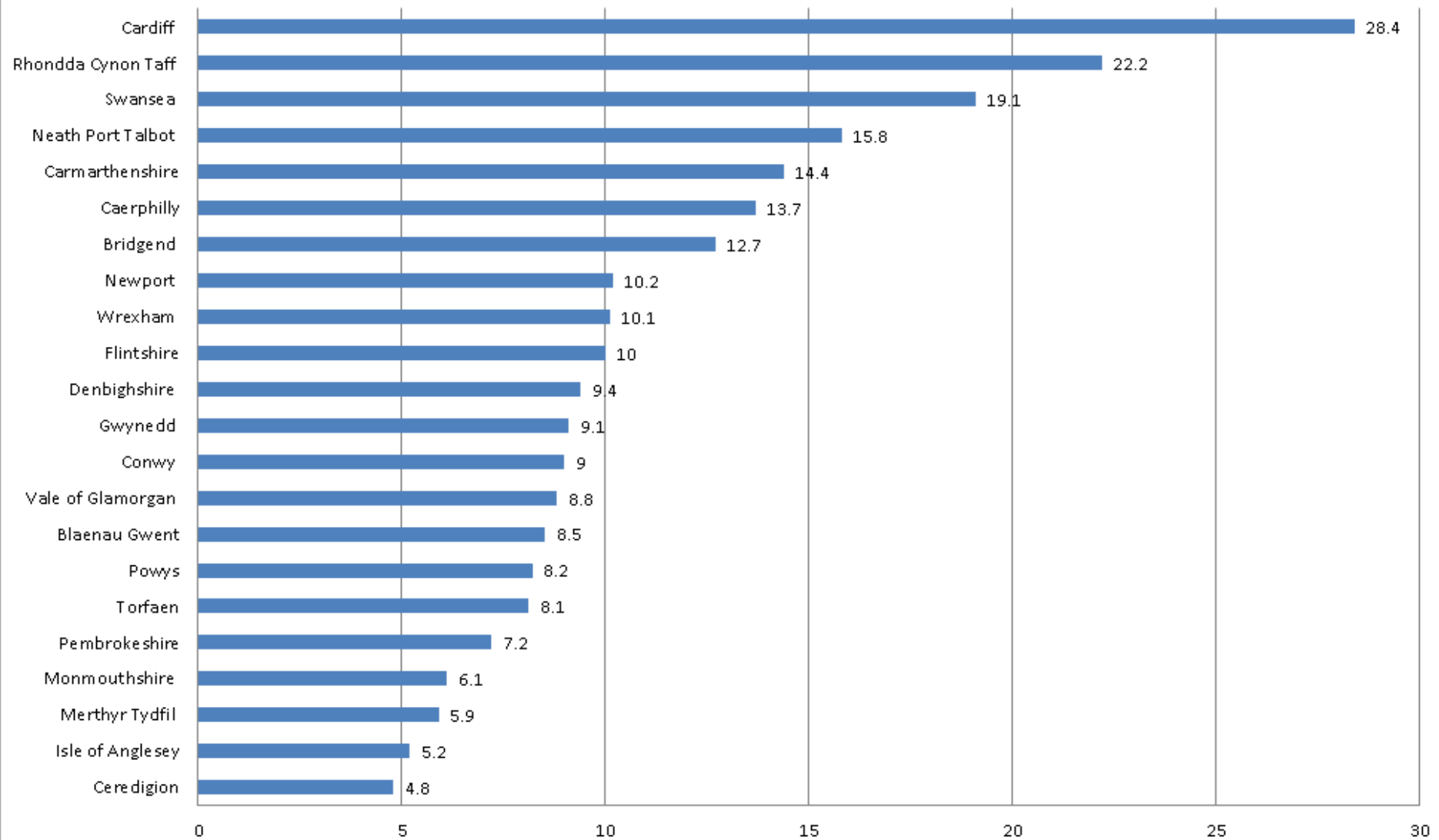


Table B3: CTB Caseload relative to Liable Households (%), February 2013

Area	CTB Caseload Feb-2013*	Number of Liable Households^T 2012-13	CTB Caseload relative to Liable Households (%)
WALES	328,480	1,332,591	24.6
Anglesey	7,060	33,297	21.2
Gwynedd	11,440	57,211	20.0
Conwy	12,280	53,933	22.8
Denbighshire	11,090	42,396	26.2
Flintshire	13,120	63,940	20.5
Wrexham	13,870	56,761	24.4
Powys	10,320	60,918	16.9
Ceredigion	6,020	32,371	18.6
Pembrokeshire	11,800	57,370	20.6
Carmarthenshire	18,910	81,340	23.2
Swansea	27,240	103,941	26.2
Neath Port Talbot	19,320	62,582	30.9
Bridgend	15,790	59,857	26.4
Vale of Glamorgan	11,160	53,970	20.7
Cardiff	35,880	138,855	25.8
Rhondda Cynon Taff	29,970	101,711	29.5
Merthyr Tydfil	7,820	25,672	30.5
Caerphilly	20,430	75,158	27.2
Blaenau Gwent	10,730	31,048	34.6
Torfaen	11,250	39,402	28.6
Monmouthshire	6,780	39,003	17.4
Newport	16,200	61,855	26.2

*Source: Department for Work and Pensions

^TSource: Statswales

Table B4: CTB recipients by Local Authority and Passported Status, February 2013

	Passported (%)	Non-Passported (%)
WALES	69	31
Anglesey	72	28
Gwynedd	68	32
Conwy	70	30
Denbighshire	71	29
Flintshire	65	35
Wrexham	68	32
Powys	68	32
Ceredigion	67	33
Pembrokeshire	69	30
Carmarthenshire	68	32
Swansea	70	30
Neath Port Talbot	69	31
Bridgend	67	32
Vale of Glamorgan	68	32
Cardiff	70	29
Rhondda Cynon Taff	73	27
Merthyr Tydfil	71	29
Caerphilly	74	26
Blaenau Gwent	70	30
Torfaen	68	32
Monmouthshire	64	36
Newport	74	26

Source: Department for Work and Pensions

ANNEX C: Council Tax Reduction Scheme Trends

Table C1: CTRS Caseload by Local Authority, May 2013 to March 2014

	May	June	July	August	Sept	October	November	December	January	February	March
WALES	323,302	323,249	320,848	319,100	318,161	318,131	317,554	317,440	316,449	318,053	316,732
Anglesey	7,084	7,133	6,895	6,845	6,836	6,828	6,802	6,793	6,815	6,898	6,951
Gwynedd	11,035	10,970	10,738	10,817	10,697	10,702	10,646	10,726	10,705	10,828	10,796
Conwy	11,935	11,855	11,767	11,750	11,694	11,737	11,725	11,731	11,677	11,714	11,728
Denbighshire	10,863	10,873	10,838	10,742	10,657	10,801	10,823	10,830	10,763	10,785	10,808
Flintshire	12,886	12,843	12,766	12,772	12,749	12,752	12,748	12,749	12,658	12,692	12,723
Wrexham	13,604	13,549	13,526	13,529	13,575	13,655	13,666	13,715	13,690	13,749	12,656
Powys	10,360	10,352	10,402	10,409	10,387	10,354	10,304	10,358	10,342	10,387	10,378
Ceredigion	5,886	5,866	5,777	5,784	5,778	5,749	5,784	5,762	5,768	5,801	5,796
Pembrokeshire	11,565	11,580	11,583	11,555	11,528	11,437	11,489	11,527	11,566	11,581	11,592
Carmarthenshire	18,489	18,412	18,192	18,061	17,993	17,949	17,946	18,012	18,007	18,142	18,166
Swansea	26,940	27,001	26,893	26,349	26,380	26,327	26,204	26,174	26,027	26,110	26,218
Neath Port Talbot	19,007	18,953	18,961	18,834	18,790	18,760	18,798	18,802	18,708	18,767	18,877
Bridgend	15,730	15,756	15,780	15,788	15,332	15,351	15,322	15,268	15,268	15,257	15,252
Vale of Glamorgan	10,905	10,869	10,851	10,855	10,794	10,889	10,823	10,821	10,672	10,782	10,397
Cardiff	35,594	35,716	34,685	34,598	34,643	34,623	34,596	34,444	34,413	34,703	34,399
RCT	29,181	29,195	29,063	28,854	28,637	28,833	28,791	28,787	28,585	28,770	28,777
Merthyr Tydfil	7,751	7,807	7,829	7,855	7,923	7,929	7,955	7,927	7,904	7,931	7,941
Caerphilly	20,102	20,048	20,117	19,887	20,050	19,937	19,893	19,794	19,763	19,929	19,937
Blaenau Gwent	10,584	10,582	10,541	10,428	10,386	10,318	10,240	10,181	10,216	10,256	10,265
Torfaen	11,250	11,275	10,995	10,957	10,938	10,894	10,834	10,861	10,854	10,850	10,856
Monmouthshire	6,844	6,860	6,873	6,670	6,633	6,610	6,579	6,588	6,566	6,580	6,528
Newport	15,707	15,754	15,776	15,761	15,761	15,696	15,586	15,590	15,482	15,541	15,691

Source: Datatank

Table C2: CTRS Total Reduction by Local Authority (£), May 2013 to March 2014

	May	June	July	August	September	October	November	December	January	February	March
WALES	249,078,446	248,476,545	247,544,801	246,656,513	246,514,992	246,084,891	245,388,951	244,968,488	244,146,383	244,944,825	244,334,266
Anglesey	5,270,346	5,276,424	5,261,950	5,238,412	5,250,009	5,210,810	5,204,022	5,199,508	5,209,901	5,174,748	5,164,570
Gwynedd	9,082,601	9,016,075	8,838,345	8,891,044	8,794,648	8,788,439	8,741,466	8,797,344	8,789,493	8,883,787	8,845,839
Conwy	9,160,824	9,081,361	8,999,644	8,985,532	8,938,746	8,963,501	8,946,556	8,950,767	8,909,564	8,937,868	8,942,110
Den'shire	9,459,422	9,453,015	9,397,015	9,309,180	9,235,250	9,357,441	9,365,635	9,367,622	9,311,234	9,325,690	9,338,914
Flintshire	10,214,794	10,185,714	10,120,001	10,118,977	10,107,875	10,098,649	10,085,690	10,086,946	10,014,077	10,033,463	10,035,253
Wrexham	10,211,431	10,141,142	10,087,671	10,073,511	10,104,309	10,116,049	10,082,676	10,084,759	10,084,318	10,100,311	9,920,861
Powys	8,292,014	8,272,223	8,285,686	8,244,560	8,252,607	8,162,169	8,101,886	8,135,247	8,096,173	8,121,883	8,078,933
Ceredigion	4,878,983	4,859,054	4,779,726	4,793,858	4,775,971	4,742,004	4,770,471	4,751,849	4,752,020	4,773,505	4,774,155
Pemb'shire	7,326,978	7,314,789	7,300,266	7,258,373	7,239,738	7,168,308	7,179,121	7,197,684	7,213,336	7,231,706	7,209,129
Carm'shire	14,425,117	14,356,642	14,359,640	14,263,282	14,260,857	14,170,046	14,152,420	14,178,315	14,168,236	14,254,597	14,224,938
Swansea	19,426,159	19,420,771	19,321,367	19,291,694	19,310,148	19,215,337	19,135,732	19,090,170	18,975,248	19,033,524	19,106,492
NPT	16,183,230	16,127,662	16,126,327	16,019,933	15,989,134	15,979,299	15,998,613	15,970,607	15,899,288	15,947,141	16,014,283
Bridgend	12,936,591	12,878,372	12,853,868	12,804,129	12,839,790	12,816,105	12,780,658	12,700,801	12,700,801	12,668,857	12,581,266
V of Glam	9,079,181	9,043,726	9,080,123	9,050,729	9,009,229	9,108,902	9,046,546	9,047,821	8,920,691	9,008,617	8,705,661
Cardiff	27,757,676	27,776,359	27,621,868	27,567,424	27,698,801	27,610,867	27,549,672	27,369,587	27,336,856	27,369,336	27,274,393
RCT	22,722,081	22,709,278	22,589,875	22,419,706	22,261,596	22,424,158	22,349,933	22,336,098	22,186,427	22,334,681	22,335,341
Merthyr	5,942,827	5,959,930	5,959,525	5,943,114	5,994,570	5,991,702	5,967,681	5,919,871	5,871,968	5,872,393	5,862,801
Caerphilly	13,637,093	13,577,209	13,607,140	13,460,101	13,567,762	13,493,738	13,453,024	13,385,169	13,360,179	13,468,606	13,463,016
Bl. Gwent	8,616,802	8,593,451	8,535,125	8,546,284	8,528,108	8,439,870	8,384,731	8,338,609	8,372,070	8,412,023	8,398,443
Torfaen	8,175,817	8,137,949	8,136,916	8,115,249	8,107,044	8,052,503	8,008,819	8,006,461	8,007,355	7,997,800	7,994,950
Mon'shire	5,949,110	5,942,043	5,915,216	5,906,533	5,890,131	5,861,916	5,853,442	5,836,722	5,822,898	5,817,352	5,785,567
Newport	10,329,369	10,353,356	10,367,507	10,354,888	10,358,669	10,313,078	10,230,157	10,216,531	10,144,250	10,176,937	10,277,351

Source: Datatank

Table C3: CTRS Caseload by Local Authority and Council Tax Band, March 2014

Source: Datatank

	A-*	A	B	C	D	E	F	G	H	I
Wales	106	93940	101548	68965	30397	14711	5300	1461	240	54
Anglesey	9	2127	2195	1275	830	376	111	25	2	1
Gwynedd	0	2738	4287	2128	915	552	151	21	3	1
Conwy	0	2650	2891	3725	1498	685	213	58	7	1
Denbighshire	0	2159	3016	3769	1164	448	174	72	5	1
Flintshire	0	2090	3490	4453	1456	820	304	93	15	2
Wrexham	3	2263	4662	3728	1142	535	231	69	18	5
Powys	3	2161	2976	2570	1160	853	504	139	9	3
Ceredigion	0	557	1747	1592	967	746	157	29	1	0
Pembrokeshire	0	2690	3118	3272	1294	920	240	49	7	2
Carmarthenshire	10	4077	8086	3174	1549	931	288	50	1	0
Swansea	12	8732	9625	4427	2033	908	365	88	19	5
Neath Port Talbot	0	6860	9276	1712	682	259	68	18	1	1
Bridgend	10	5110	5164	2980	1184	574	178	40	4	2
Vale of Glamorgan	0	593	2805	3857	1812	816	348	129	28	9
Cardiff	6	2583	8821	10782	7333	3384	1154	265	60	11
Rhondda Cynon Taff	0	18610	6274	2725	751	278	105	33	1	0
Merthyr Tydfil	21	5940	1449	289	170	53	16	3	0	0
Caerphilly	0	7061	7961	3568	961	278	82	23	1	2
Blaenau Gwent	22	7988	1751	317	128	48	11	0	0	0
Torfaen	10	3130	4450	2622	365	183	80	16	0	0
Monmouthshire	0	180	1735	1891	1579	565	350	173	48	7
Newport	0	3641	5769	4109	1424	499	170	68	10	1

*A- Council Tax liability for those with certain forms of disability is reduced to the Band below. The A- Band covers individuals who would otherwise be in Band A.

Table C4: CTRS Caseload by Local Authority and Council Tax Band (%), March 2014

Source: Datatank

	A-	A	B	C	D	E	F	G	H	I
Wales	0.0%	29.7%	32.1%	21.8%	9.6%	4.6%	1.7%	0.5%	0.1%	0.0%
Anglesey	0.1%	30.6%	31.6%	18.3%	11.9%	5.4%	1.6%	0.4%	0.0%	0.0%
Gwynedd	0.0%	25.4%	39.7%	19.7%	8.5%	5.1%	1.4%	0.2%	0.0%	0.0%
Conwy	0.0%	22.6%	24.7%	31.8%	12.8%	5.8%	1.8%	0.5%	0.1%	0.0%
Denbighshire	0.0%	20.0%	27.9%	34.9%	10.8%	4.1%	1.6%	0.7%	0.0%	0.0%
Flintshire	0.0%	16.4%	27.4%	35.0%	11.4%	6.4%	2.4%	0.7%	0.1%	0.0%
Wrexham	0.0%	17.9%	36.8%	29.5%	9.0%	4.2%	1.8%	0.5%	0.1%	0.0%
Powys	0.0%	20.8%	28.7%	24.8%	11.2%	8.2%	4.9%	1.3%	0.1%	0.0%
Ceredigion	0.0%	9.6%	30.1%	27.5%	16.7%	12.9%	2.7%	0.5%	0.0%	0.0%
Pembrokeshire	0.0%	23.2%	26.9%	28.2%	11.2%	7.9%	2.1%	0.4%	0.1%	0.0%
Carmarthenshire	0.1%	22.4%	44.5%	17.5%	8.5%	5.1%	1.6%	0.3%	0.0%	0.0%
Swansea	0.0%	33.3%	36.7%	16.9%	7.8%	3.5%	1.4%	0.3%	0.1%	0.0%
Neath Port Talbot	0.0%	36.3%	49.1%	9.1%	3.6%	1.4%	0.4%	0.1%	0.0%	0.0%
Bridgend	0.1%	33.5%	33.9%	19.5%	7.8%	3.8%	1.2%	0.3%	0.0%	0.0%
Vale of Glamorgan	0.0%	5.7%	27.0%	37.1%	17.4%	7.8%	3.3%	1.2%	0.3%	0.1%
Cardiff	0.0%	7.5%	25.6%	31.3%	21.3%	9.8%	3.4%	0.8%	0.2%	0.0%
Rhondda Cynon Taff	0.0%	64.7%	21.8%	9.5%	2.6%	1.0%	0.4%	0.1%	0.0%	0.0%
Merthyr Tydfil	0.3%	74.8%	18.2%	3.6%	2.1%	0.7%	0.2%	0.0%	0.0%	0.0%
Caerphilly	0.0%	35.4%	39.9%	17.9%	4.8%	1.4%	0.4%	0.1%	0.0%	0.0%
Blaenau Gwent	0.2%	77.8%	17.1%	3.1%	1.2%	0.5%	0.1%	0.0%	0.0%	0.0%
Torfaen	0.1%	28.8%	41.0%	24.2%	3.4%	1.7%	0.7%	0.1%	0.0%	0.0%
Monmouthshire	0.0%	2.8%	26.6%	29.0%	24.2%	8.7%	5.4%	2.7%	0.7%	0.1%
Newport	0.0%	23.2%	36.8%	26.2%	9.1%	3.2%	1.1%	0.4%	0.1%	0.0%

Table C5: CTRS Total Reduction by Local Authority and Council Tax Band (£), March 2014

Source: Datatank

	A-	A	B	C	D	E	F	G	H	I
WALES	58,812	61,521,737	74,546,977	55,481,438	27,146,773	15,925,954	6,906,346	2,196,546	422,602	119,948
Anglesey	5,098	1,269,177	1,546,400	1,010,386	730,495	416,438	148,322	33,066	3,531	1,656
Gwynedd	0	1,828,919	3,323,301	1,854,014	898,780	674,259	220,410	35,859	7,220	3,076
Conwy	0	1,563,527	1,988,392	2,940,654	1,336,455	739,723	275,555	82,861	12,936	2,007
Denbighshire	0	1,434,815	2,417,971	3,363,060	1,172,548	551,539	265,327	122,724	8,654	2,277
Flintshire	0	1,256,921	2,484,263	3,545,421	1,281,137	895,724	394,020	145,563	27,598	4,605
Wrexham	1,589	1,391,117	3,406,108	3,062,727	1,027,557	580,743	308,607	101,429	30,521	10,464
Powys	1,718	1,284,138	2,039,022	1,974,158	1,010,345	902,987	644,413	199,951	17,691	4,511
Ceredigion	0	324,996	1,226,425	1,277,573	873,649	814,110	208,455	47,155	1,793	0
Pembrokeshire	0	1,290,275	1,737,869	2,103,147	931,115	817,595	253,403	59,941	12,675	3,109
Carmarthenshire	4,533	2,540,878	5,995,569	2,662,943	1,461,919	1,068,806	409,441	79,027	1,822	0
Swansea	6,573	5,298,836	6,810,711	3,525,935	1,816,492	978,349	491,696	128,159	33,913	12,816
Neath Port Talbot	0	5,025,153	8,060,600	1,676,729	750,186	352,703	108,799	34,285	2,475	3,354
Bridgend	5,702	3,543,978	4,153,190	2,635,263	1,183,827	704,242	269,812	65,786	9,849	5,501
Vale of Glamorgan	0	363,323	2,013,242	3,125,946	1,614,503	876,065	443,519	194,853	52,338	21,873
Cardiff	2,342	1,484,895	5,898,241	8,240,637	6,261,236	3,486,151	1,401,554	387,418	90,178	21,741
Rhondda Cynon Taff	0	13,181,599	5,192,479	2,575,344	799,101	361,062	167,782	55,121	2,854	0
Merthyr Tydfil	10,277	4,171,586	1,161,330	243,268	173,458	73,613	24,439	4,829	0	0
Caerphilly	0	4,068,103	5,400,502	2,747,441	816,380	284,599	104,768	34,244	1,695	5,285
Blaenau Gwent	14,916	6,243,333	1,598,074	319,175	138,655	62,451	21,830	0	0	0
Torfaen	6,064	1,943,706	3,247,095	2,147,873	325,650	200,912	101,040	22,611	0	0
Monmouthshire	0	106,871	1,237,464	1,560,531	1,437,069	620,012	453,340	264,871	88,724	16,685
Newport	0	1,905,591	3,608,729	2,889,213	1,106,216	463,871	189,814	96,793	16,135	988

Table C6: CTRS Total Reduction by Local Authority and Council Tax Band (%), March 2014

Source: Datatank

	A-	A	B	C	D	E	F	G	H	I
WALES	0.7%	25.2%	30.5%	22.7%	11.1%	6.5%	2.8%	0.9%	0.2%	0.0%
Anglesey	0.1%	24.6%	29.9%	19.6%	14.1%	8.1%	2.9%	0.6%	0.1%	0.0%
Gwynedd	0.0%	20.7%	37.6%	21.0%	10.2%	7.6%	2.5%	0.4%	0.1%	0.0%
Conwy	0.0%	17.5%	22.2%	32.9%	14.9%	8.3%	3.1%	0.9%	0.1%	0.0%
Denbighshire	0.0%	15.4%	25.9%	36.0%	12.6%	5.9%	2.8%	1.3%	0.1%	0.0%
Flintshire	0.0%	12.5%	24.8%	35.3%	12.8%	8.9%	3.9%	1.5%	0.3%	0.0%
Wrexham	0.0%	14.0%	34.3%	30.9%	10.4%	5.9%	3.1%	1.0%	0.3%	0.1%
Powys	0.0%	15.9%	25.2%	24.4%	12.5%	11.2%	8.0%	2.5%	0.2%	0.1%
Ceredigion	0.0%	6.8%	25.7%	26.8%	18.3%	17.1%	4.4%	1.0%	0.0%	0.0%
Pembrokeshire	0.0%	17.9%	24.1%	29.2%	12.9%	11.3%	3.5%	0.8%	0.2%	0.0%
Carmarthenshire	0.0%	17.9%	42.1%	18.7%	10.3%	7.5%	2.9%	0.6%	0.0%	0.0%
Swansea	0.0%	27.7%	35.6%	18.5%	9.5%	5.1%	2.6%	0.7%	0.2%	0.1%
Neath Port Talbot	0.0%	31.4%	50.3%	10.5%	4.7%	2.2%	0.7%	0.2%	0.0%	0.0%
Bridgend	0.0%	28.2%	33.0%	20.9%	9.4%	5.6%	2.1%	0.5%	0.1%	0.0%
Vale of Glamorgan	0.0%	4.2%	23.1%	35.9%	18.5%	10.1%	5.1%	2.2%	0.6%	0.3%
Cardiff	0.0%	5.4%	21.6%	30.2%	23.0%	12.8%	5.1%	1.4%	0.3%	0.1%
Rhondda Cynon Taff	0.0%	59.0%	23.2%	11.5%	3.6%	1.6%	0.8%	0.2%	0.0%	0.0%
Merthyr Tydfil	0.2%	71.2%	19.8%	4.1%	3.0%	1.3%	0.4%	0.1%	0.0%	0.0%
Caerphilly	0.0%	30.2%	40.1%	20.4%	6.1%	2.1%	0.8%	0.3%	0.0%	0.0%
Blaenau Gwent	0.2%	74.3%	19.0%	3.8%	1.7%	0.7%	0.3%	0.0%	0.0%	0.0%
Torfaen	0.1%	24.3%	40.6%	26.9%	4.1%	2.5%	1.3%	0.3%	0.0%	0.0%
Monmouthshire	0.0%	1.8%	21.4%	27.0%	24.8%	10.7%	7.8%	4.6%	1.5%	0.3%
Newport	0.0%	18.5%	35.1%	28.1%	10.8%	4.5%	1.8%	0.9%	0.2%	0.0%

ANNEX D: Historic Data on Council Tax Benefit Appeals

The Ministry of Justice (MoJ) collects statistics on the Social Security and Child Support appeals process at a UK level. UK statistics provide historic data on appeals in relation to CTB.

Table D1 gives an overview of the number of appeals accepted by the First Tier Tribunal for all major welfare benefits in the UK between 2010 and 2013. Considering Housing Benefit (HB) and CTB were the most common welfare benefit, the overall number of HB/CTB cases which went to appeal is notably low compared with other major benefits such as Employment Support Allowance and Job Seekers Allowance (these benefits are known to have fewer claims than HB/CTB).

Table D1: UK Benefit Appeal Receipts¹: 2010-11 to 2012-13

	2010-11	2011-12	2012-13
Housing Benefit and Council Tax Benefit	12,285	11,237	10,803
Employment Support Allowance	197,363	181,137	327,961
Disability Living Allowance	79,448	83,073	73,795
Job Seekers Allowance	47,010	46,006	51,540
Income Support	15,101	11,886	12,622

¹Receipt is the volumetric term covering the acceptance of a case by a HMCTS Tribunal.

Source: Department for Work and Pensions

Table D2 shows how when HB/CTB claims reached the First Tier Tribunal, it was highly likely the original decision was upheld (77% of cases in 2012-13). **Table D3** goes on to provide appeals data at the Wales level related to tribunal decisions.

Table D2: UK tribunal decisions for Housing Benefit/Council Tax Benefit appeal cases, 2010-11 to 2012-13

	Caseload (UK)	Decision Upheld (%)	Decision in favour of Claimant (%)
2010-11	8,310	76	23
2011-12	8,615	78	21
2012-13	9,058	77	21

Source: Department for Work and Pensions

Table D3: Wales tribunal decisions for Housing Benefit/Council Tax Benefit appeal cases, 2011-12 to 2012-13

	Caseload	Decision Upheld (%)	Decision in favour of Claimant (%)
2011-12	393	79	19
2012-13	334	76	23

Source: Department for Work and Pensions

The data illustrate appeals relating to Housing Benefit and CTB were previously interrelated. Moving forward, appeals relating to CTRS will be heard independently of Housing Benefit appeals. Whilst those appealing Housing Benefit in the past would have expected this to have automatically raised an appeal against their CTB, the new arrangements do not treat Housing Benefit and Council Tax Reduction as interdependent. These forms of financial assistance are now dealt with by separate bodies. Future Annual Reports will provide more analysis on appeals relating to CTRS.