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Council Tax Reduction Schemes in Wales:

An Interim Report

December 2013

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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 its plans to transfer funding to the Devolved Administrations to establish new arrangements in Scotland and Wales and also that the funding for future arrangements to provide Council Tax support would be cut, initially by 10%. 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 into the new schemes. As a consequence of developing replacement arrangements within the reduced funding available, the Welsh Government has made a number of key policy decisions regarding the future of support for Council Tax in Wales, some of which are discussed in this report.

The new CTRS Regulations brought forward by the Welsh Government for 2013-14, are closely based on the previous CTB rules. However, 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 to introduce CTRS in Wales, a number of other sets of Regulations were made to ensure the schemes operate effectively - for example, investigating fraud, sharing information and appeals. **Annex A** provides a full list of, and more information on, these new regulations.

This Interim Report on CTRS provides Wales-level data on current caseload and the cost of support in Wales, and serves as an update on the operation of CTRS in Wales since their introduction. Where possible, it provides Local Authority level data as a means of exploring regional variations over the six months from May to October 2013. The report also provides a useful historic account of CTB caseload and expenditure prior to the introduction of CTRS in April 2013.

2. Council Tax Reduction Schemes 2013-14

What are the purposes of Council Tax Reduction Schemes?

From 1 April 2013, CTRS replaced CTB. 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.

In 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 provided by the UK Government.

Who is entitled to a Council Tax Reduction?

Eligible applicants were automatically transferred from CTB into CTRS in April 2013. As with CTB, households with entitlement to means-tested out-of-work benefits¹ 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 reflects the approach previously used to calculate entitlement to CTB.

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

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

¹ Employment Support Allowance, Income Support, Job Seekers Allowance, Pension Credit and Pension Credit Guarantee.

How is Council Tax Reduction calculated under CTRS?

Entitlement is currently calculated in the same way it was under the previous CTB 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**.

If an applicant does not receive any of the 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 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.

Areas of Local Discretion

Under the new Regulations, each Local Authority in Wales had to adopt its own scheme by 31 January 2013, which could include areas of local discretion, to take the needs and priorities of their local area into account. All Authorities duly adopted a scheme; had any failed to do so the default scheme would have been imposed to ensure some form of Council Tax support continued to be provided.

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, the general tendency has been for Local Authorities to: **retain** the standard four-week period during which applicants are entitled to continue to receive a reduction in certain circumstances; **disregard** War Pensions in their entirety when

calculating income; and **implement** a three month period 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

CTB 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. We might expect the impact of the recent recession 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 £242 million for 2011-12, and an estimated expenditure for 2012-13 at around £246 million. For the same period, on average, recipients received £742 towards their Council Tax liability.

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

	2008-09	2009-10	2010-11	2011-12	2012-13
Wales	293,000	310,000	322,000	326,000	329,000
Expenditure (£ millions)	*199.6	*222.7	232.7	242	246 (E)

Source: Department for Work and Pensions

*Figures relate to CTB expenditure. Post 2010, figures are presented as CTB-DWP subsidised expenditure.

(E) = Estimate as audited figures are not yet available

Council Tax Benefit Recipients and Expenditure by Region and Local Authority

Annex B provides an historic account of CTB recipients and CTB expenditure by region and Local Authority in Wales. It tracks CTB caseload as of February 2009 to February 2013 and CTB annual expenditure from 2008-09 to 2011-12 for each Local Authority².

² CTB Expenditure data by Local Authority is due to be published at the end of the calendar year.

However, these figures should be considered in the context of the number of 'liable households' per Local Authority³. For example, although Merthyr has the fourth lowest number of CTB recipients, and the third lowest annual expenditure, it has the third highest caseload relative to the number of liable households.

Table 2 provides an account, in percentage terms, of CTB caseload per Local Authority relative to their liable households. It shows Blaenau Gwent, Merthyr Tydfil, Neath Port Talbot and RCT stand out as having high CTB caseloads relative to the number of liable households, in comparison to Powys, Monmouthshire and Ceredigion where this is much lower.

Table 2: 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 (%)
Isle of 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

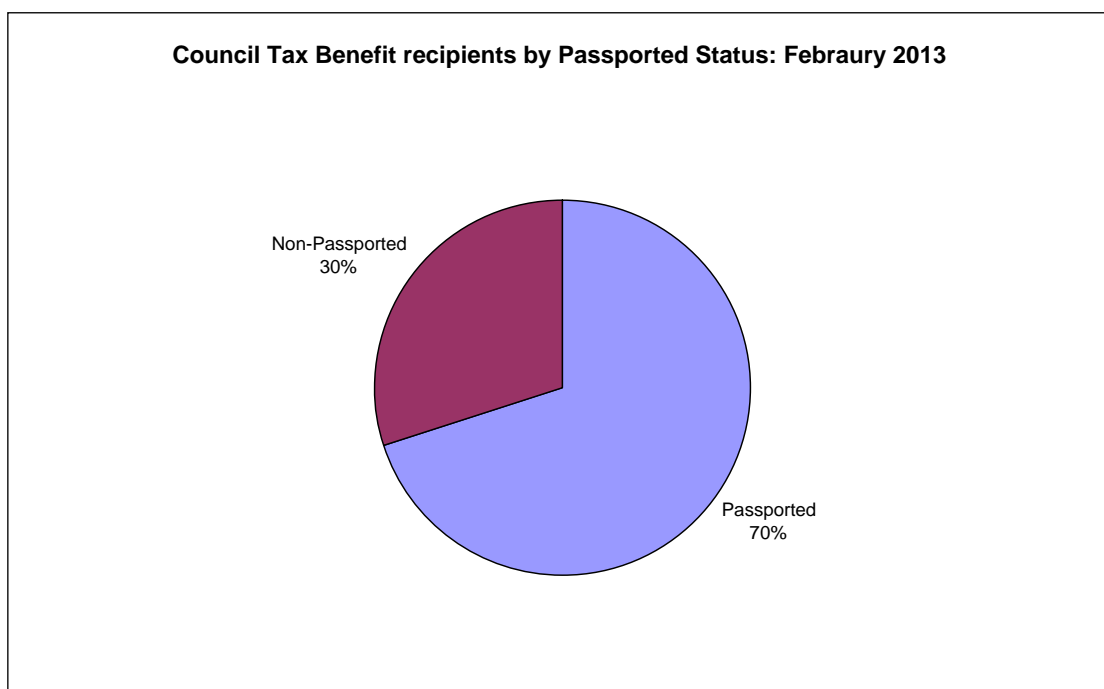
³ The figure for CTB 'Liable Households' is sourced from StatsWales for the year 2012-13. The figure for CTRS 'Liable Households' is sourced from Datatank.

Council Tax Benefit Recipients by Local Authority and Passported Status

Figure 1 shows as of February 2013, across Wales, the majority of recipients of CTB were passported (70%). This refers to applicants entitled to the maximum reduction in their Council Tax liability based on receipt of other qualifying benefits. The remaining 30% of recipients were non-passported and therefore means-tested before receiving any reduction in their Council Tax liability.

Annex B shows the percentage of passported and non-passported recipients of CTB varies by Local Authority. In Newport and Caerphilly, around 74% of recipients were passported, whereas in Flintshire and Monmouthshire, around 64% of applicants were passported.

Figure 1: CTB recipients by Passported Status (%): February 2013



Source:

Department for Work and Pensions

4. Council Tax Reduction Schemes in Wales since 1 April 2013

Having considered historic CTB data, this section provides information on the operation of CTRS which replaced the CTB system from 1 April 2013. It sets out CTRS caseload and cost figures across Wales and, where appropriate, breaks down the data to Local Authority level as a means of exploring regional variations over the past six months.

It should be noted throughout that the funding for council tax reduction schemes is not 'provided to' or 'spent on' the eligible households: it goes to Local Authorities to replace the council tax income they would otherwise raise from those households. The effect for eligible households is that they pay a reduced or zero council tax bill. Whilst this section refers to the 'costs' of or 'expenditure on' the scheme, the figures actually refer to the amount by which the total council tax liability for the households concerned is reduced.

The data used have been sourced from Datatank. The figures used in this report should be treated with an element of caution, as Datatank extracts a snapshot of 'open cases' from Local Authority Revenue and Benefits IT systems on a monthly basis⁴.

The latest available data from Datatank relates to October 2013, and therefore it is possible to illustrate expenditure and caseload trends since the introduction of CTRS over the six month period May to October 2013⁵. It is also possible to provide a snapshot of applicants by passported status and band.

Overall, the data suggest expenditure has fallen since May 2013 by around £2.5 million. This corresponds with an overall month-on-month decrease in caseload amounting to approximately 5,200 cases over the same period. However, as we touch upon above, the data source only provides a snapshot of total expenditure at a

⁴ In other words, a small number of closed cases are not included, and thus 'overall expenditure' is not captured (only 'total expenditure' at a particular point in time). Due to changes in legacy system software, analysis is also limited to certain variables. It is not possible, for example, to break down the data by household type, as Datatank is currently unable to extract this information for every Local Authority. We anticipate that this will be rectified in time for publication of the Annual Report.

⁵ Data is unavailable for April 2013 due to year end complications caused by the change from CTB to CTRS.

particular moment in time and therefore does not capture expenditure on closed cases. Any decrease in expenditure may also be due to seasonal fluctuations. Collecting and monitoring data in the future may shed light on such seasonal fluctuations.

An Annual Report, due to be published in Spring 2014, will provide total costs for 2013-14 for each Local Authority, including expenditure on closed cases.

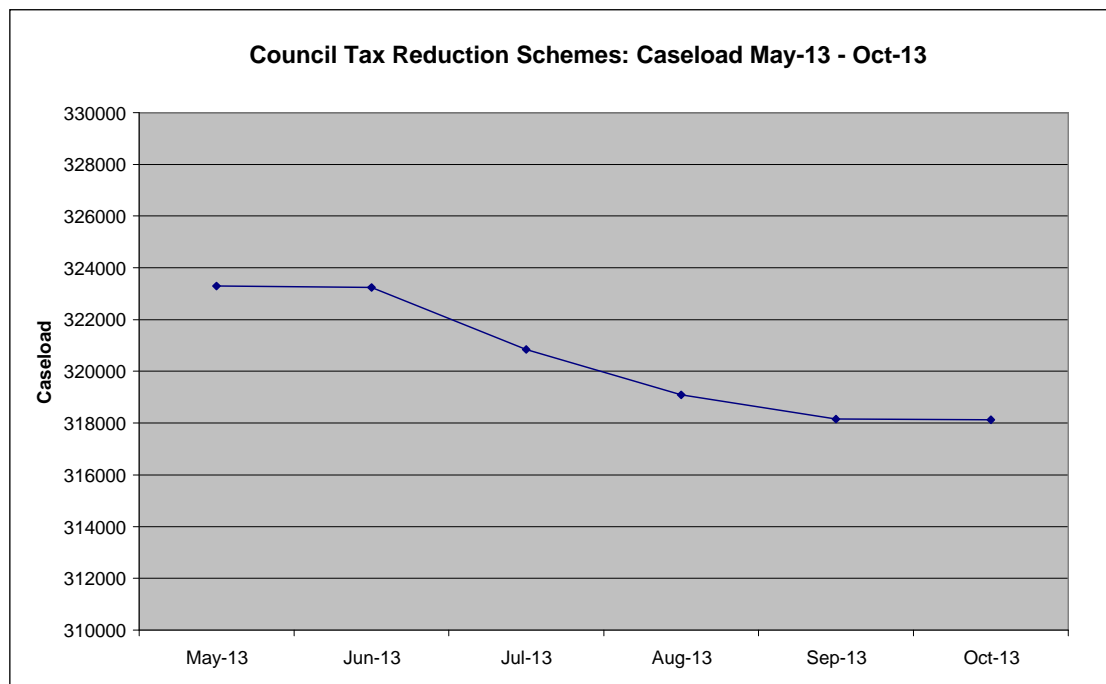
Caseload

Latest data show in October 2013, caseload for CTRS stood at approximately 318,000. Overall, caseload for Wales has decreased month-on-month since the introduction of CTRS. Some of the initial fall in caseload could be attributed to the removal of the Second Adult Rebate (SAR)⁶ but other changes, such as the wider welfare reforms, may also have had an effect.

Caseload fell by 1.6% over the period May to October 2013, marking a reduction of approximately 5,200 cases. This data corresponds with a fall in Housing Benefit caseload in Wales since April 2013 (down by around 1%). As **Figure 2** shows, the greatest fall in caseload occurred between the months of June and July 2013. Recent falls in caseload may relate to the general improvement in the economy, or what we might be witnessing is a series of seasonal fluctuations. Annual figures may shed more light on this recent trend.

⁶ 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.

Figure 2: CTRS: Caseload in Wales: May 2013 - October 2013



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.

As with CTB figures above, it is important to consider current caseloads for CTRS in the context of all properties liable to pay Council Tax. **Annex C** considers regional variations in caseload relative to all properties liable for Council Tax. It shows the rural Authorities of Powys, Ceredigion and Monmouthshire have smaller caseloads for CTRS relative to liable households (16%). The South Wales Valleys Authorities of Blaenau Gwent and Merthyr have the largest caseloads relative to liable households (30%). They have higher levels of deprivation and a greater proportion of households in receipt of social security benefits.

Table 3 also shows 20 of the 22 Local Authorities saw reductions in caseload over the period May to October 2013. The largest reductions were in Anglesey and Monmouthshire (minus 3.6% and minus 3.4% respectively). Merthyr and Wrexham saw minor increases in their caseload (2.8% and 0.4% respectively).

Table 3: CTRS Caseload by Local Authority: October 2013

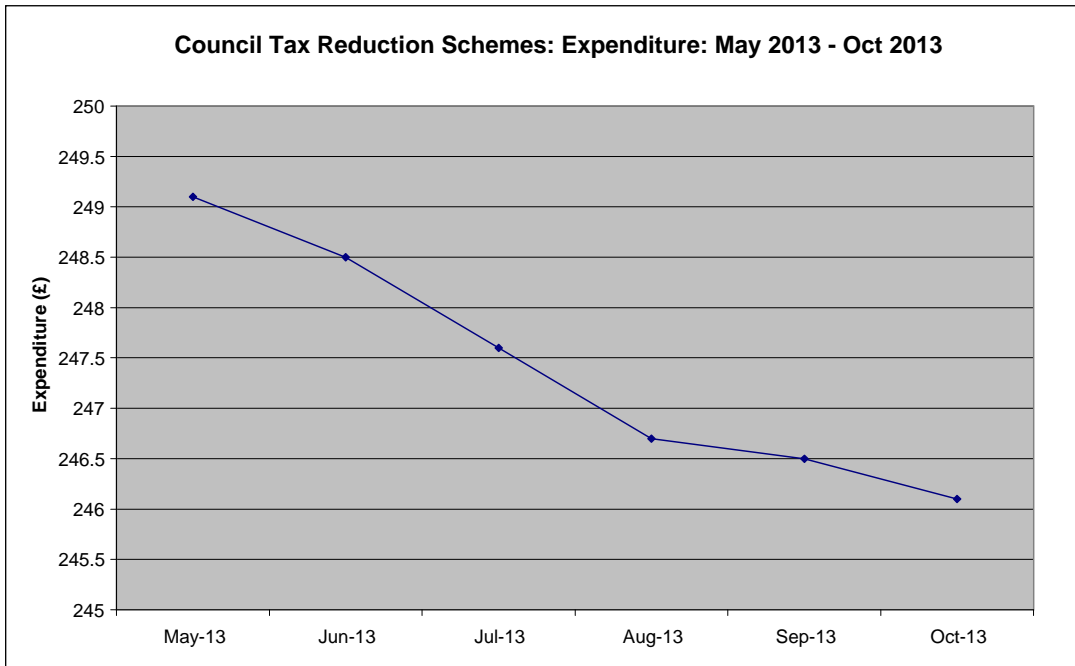
	October 2013	Share (%)	Change since May 2013 (%)
Wales	318,131	100	-1.6
Isle of Anglesey	6,828	2.1	-3.6
Gwynedd	10,702	3.4	-3.0
Conwy	11,737	3.7	-1.7
Denbighshire	10,801	3.4	-0.6
Flintshire	12,752	4	-1.0
Wrexham	13,655	4.3	0.4
Powys	10,354	3.3	-0.1
Ceredigion	5,749	1.8	-2.3
Pembrokeshire	11,437	3.6	-1.1
Carmarthenshire	17,949	5.6	-2.9
Swansea	26,327	8.3	-2.3
Neath Port Talbot	18,760	5.9	-1.3
Bridgend	15,351	4.8	-2.4
Vale of Glamorgan	10,889	3.4	-0.1
Cardiff	34,623	10.9	-2.7
Rhondda Cynon Taff	28,833	9.1	-1.2
Merthyr Tydfil	7,929	2.5	2.3
Caerphilly	19,937	6.3	-0.8
Blaenau Gwent	10,318	3.2	-2.5
Torfaen	10,894	3.4	-3.2
Monmouthshire	6,610	2.1	-3.4
Newport	15,696	4.9	-0.1

Source: Datatank

Expenditure

The most recent data shows current expenditure for CTRS stands at approximately £246.1 million. Data suggest expenditure for Wales has decreased month-on-month since the introduction of CTRS, by a total of 1.2% since May 2013. As Datatank only provides a snapshot of total expenditure at a particular moment in time, however, any decrease in expenditure may be due to seasonal fluctuations, and does not represent total expenditure as expenditure on closed cases is not captured.

Figure 3: CTRS: Expenditure in Wales (£): May 2013 - October 2013



Source: Datatank

Table 4 shows expenditure is highest in Cardiff and RCT - at around £27.6 million and £22.4 million respectively, whilst expenditure in Ceredigion and Anglesey currently 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 expenditure on CTRS in relative terms continues to be higher in regions such as Merthyr and Blaenau Gwent.

Table 4 also shows 20 out of the 22 Local Authorities saw reductions in their expenditure over the period May to October 2013. The largest reductions were in Gwynedd and Ceredigion (-3.2% and -2.8% respectively). Two Local Authorities saw minor increases in their CTRS expenditure – Merthyr and the Vale of Glamorgan (0.8% and 0.3% respectively). For a full breakdown of Local Authority Expenditure over the six month period, see **Annex C**.

Table 4: CTRS: Expenditure by Local Authority: October 2013

	Expenditure: October 2013 (£)	Share (%)	Change since May 2013 (%)
Wales	246,084,891	100	-1.2
Isle of Anglesey	5,210,810	2.1	-1.1
Gwynedd	8,788,439	3.6	-3.2
Conwy	8,963,501	3.6	-2.2
Denbighshire	9,357,441	3.8	-1.1
Flintshire	10,098,649	4.1	-1.1
Wrexham	10,116,049	4.1	-0.9
Powys	8,162,169	3.3	-1.6
Ceredigion	4,742,004	1.9	-2.8
Pembrokeshire	7,168,308	2.9	-2.2
Carmarthenshire	14,170,046	5.8	-1.8
Swansea	19,215,337	7.8	-1.1
Neath Port Talbot	15,979,299	6.5	-1.3
Bridgend	12,816,105	5.2	-0.9
Vale of Glamorgan	9,108,902	3.7	0.3
Cardiff	27,610,867	11.2	-0.5
Rhondda Cynon Taff	22,424,158	9.1	-1.3
Merthyr Tydfil	5,991,702	2.4	0.8
Caerphilly	13,493,738	5.4	-1.1
Blaenau Gwent	8,439,870	3.4	-2.1
Torfaen	8,052,503	3.3	-1.5
Monmouthshire	5,861,916	2.4	-1.5
Newport	10,313,078	4.2	-0.2

Source: Datatank

Council Tax Reduction Schemes: Claimants by Passported Status

As of October 2013, across Wales, a greater proportion of recipients of Council Tax reduction were passported (70%) than not. The remaining 30% of recipients were non-passported. **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 63% of applicants were passported. These figures are similar to the proportion of passported and non-passported caseloads under Council Tax Benefit, however, given CTB claimants were transferred on to the new schemes in 2013-14, this is unsurprising.

Table 5: CTRS: Applicants by Local Authority and Passported Status: October 2013

	Passported (%)	Non-Passported (%)
Wales	70	30
Isle of Anglesey	71	29
Gwynedd	68	32
Conwy	71	29
Denbighshire	71	29
Flintshire	65	35
Wrexham	66	34
Powys	65	35
Ceredigion	67	33
Pembrokeshire	69	31
Carmarthenshire	68	32
Swansea	70	30
Neath Port Talbot	70	30
Bridgend	68	32
Vale of Glamorgan	67	33
Cardiff	71	29
Rhondda Cynon Taff	73	27
Merthyr Tydfil	69	31
Caerphilly	73	27
Blaenau Gwent	70	30
Torfaen	68	32
Monmouthshire	63	37
Newport	74	26

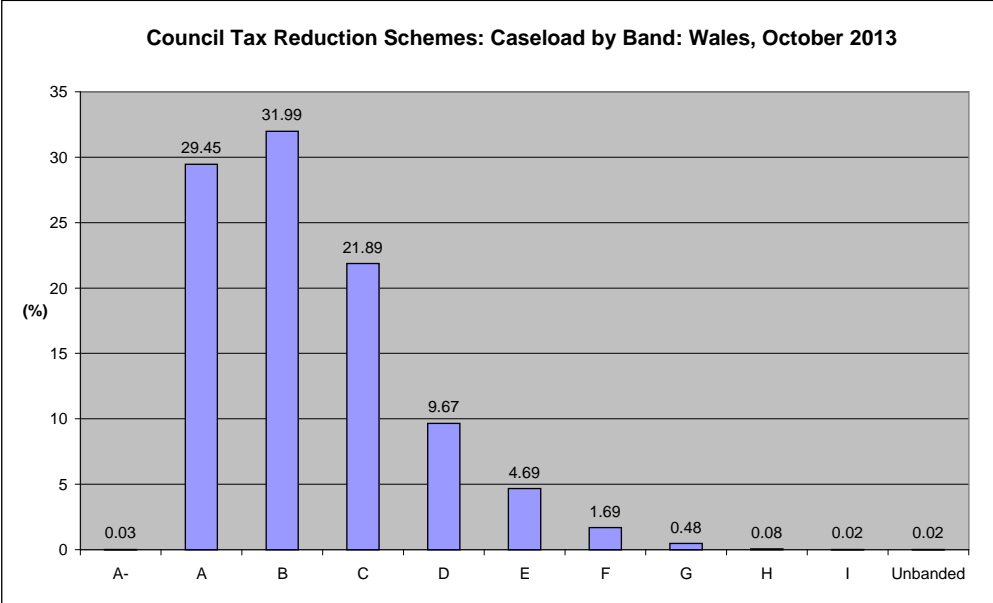
Source: Datatank

Council Tax Reduction Schemes: Caseload and Expenditure by Council Tax Band

It is also useful to consider caseload and expenditure for CTRS in relation to 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 more information at the Local Authority level relating to CTRS and Council Tax Band at October 2013.

Figure 4: CTRS: Caseload in Wales by Band (%): October 2013



Source: Datatank

Table 6 shows all-Wales expenditure for CTRS by Council Tax Band in October 2013, as well as the variation between the highest and lowest proportion of Local Authority expenditure per Council Tax Band.

It is unsurprising the majority of expenditure on CTRS - around 78% across Wales, but as much as 97% in Blaenau Gwent - is provided to households living in properties in Bands A to C, given 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 expenditure for CTRS in Monmouthshire, but just 2% in Blaenau Gwent. Again, a full breakdown of expenditure by Local Authority by Council Tax Band can be found in **Annex C**.

Table 6: CTRS: Expenditure by Band and Local Authority Variation – October 2013

Band	Wales (%)	Variation From	Variation to
A	25	2% - Monmouthshire	74% - Blaenau Gwent
B	30	19% - Blaenau Gwent	51% - 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, Caerphilly, Merthyr Torfaen	2% - Monmouthshire
I	<1	0% - Ceredigion, Carmarthenshire, RCT, Merthyr, Blaenau Gwent, Torfaen	1% - Monmouthshire

Source: Datatank

5. Appeals

Valuation Tribunal for Wales

With 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 (CTL) 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.

VTW initially estimated they 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 in 2013-14, the number of appeals is proving to be significantly lower than initially expected. At the time of print, there had been three appeals received by VTW related to CTRS.

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

6. Council Tax Reduction Schemes: An Annual Report

A more comprehensive report on CTRS in Wales for the full financial year 2013-14 will be published in the Spring of 2014. Taking a similar format to this Interim Report, the Annual Report will provide a full account of the costs for CTRS for 2013-14. This will include closed cases. In addition, it is intended to provide further data around the speed of processing claims (including new claims and change of circumstances), caseload by household type, and information on fraud and appeals for the year.

Data will again be provided at the all-Wales level and Local Authority level, as a means of presenting regional variations. The Annual Report, in this light, will allow Local Authorities to compare their situation with regards to CTRS with others.

7. ANNEXES

Annex A: Legislation

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 would operate in Wales after the abolition of the current Council Tax Benefit system.

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

In line with the provisions in the Local Government Finance Act 2012 (the Act) which amend the Local Government Finance Act 1992, the CTRS and Prescribed Requirements (Wales) Regulations 2012 (the prescribed requirements regulations) and the CTRS (Default Scheme) (Wales) Regulations 2012 (the default scheme regulations) govern the introduction and operation of CTRS in Wales.

The default scheme regulations set out the scheme that 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.

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

[2012](#): This statutory instrument sets out the practical framework within which CTRS would operate 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, 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).

This statutory instrument also amended an error which appeared in the 2012 regulations within the provisions dealing with the award or payment of a reduction under a scheme.

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

[Regulations 2013](#): This statutory instrument makes provisions to allow current 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 statutory instrument also amends existing provisions within the 1992 Regulations about the billing, collection and enforcement of Council Tax to make provision for the collection of penalties which may be imposed under regulations 13, 14, 16 and 17 of the Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (Wales) Regulations 2013.

Minor amendments are also made to reflect the introduction of Universal Credit.

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

: Contracting Out Order 2013 will ensure the current 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
Isle of 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
Rhondda Cynon Taff	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 (£ millions)

	2008-09	2009-10	2010-11	2011-12
Isle of Anglesey	4.2	4.6	4.9	5.0
Gwynedd	7.7	8.3	8.6	8.9
Conwy	7.0	7.8	8.3	8.7
Denbighshire	7.4	8.2	8.7	9.0
Flintshire	8.2	9.2	9.5	9.9
Wrexham	8.2	9.0	9.4	9.9
Powys	6.6	7.2	7.6	7.9
Ceredigion	4.0	4.4	4.5	4.7
Pembrokeshire	5.9	6.5	6.8	7.0
Carmarthenshire	12.0	13.2	13.6	14.3
Swansea	15.7	17.4	18.3	19.1
Neath Port Talbot	13.2	14.6	15.3	15.7
Bridgend	9.6	11.0	11.8	12.5
Vale of Glamorgan	6.8	7.8	8.3	8.6
Cardiff	22.5	25.3	26.4	27.8
Rhondda Cynon Taff	17.8	19.9	20.9	21.7
Merthyr Tydfil	4.9	5.4	5.6	5.7
Caerphilly	12.1	13.4	13.7	13.7
Blaenau Gwent	6.5	7.5	7.9	8.1
Torfaen	6.6	7.2	7.5	7.9
Monmouthshire	4.9	5.6	5.8	6.1
Newport	7.9	8.9	9.3	9.8

Source: Department for Work and Pensions

Figure B1: CTB Recipients by Local Authority: February 2013

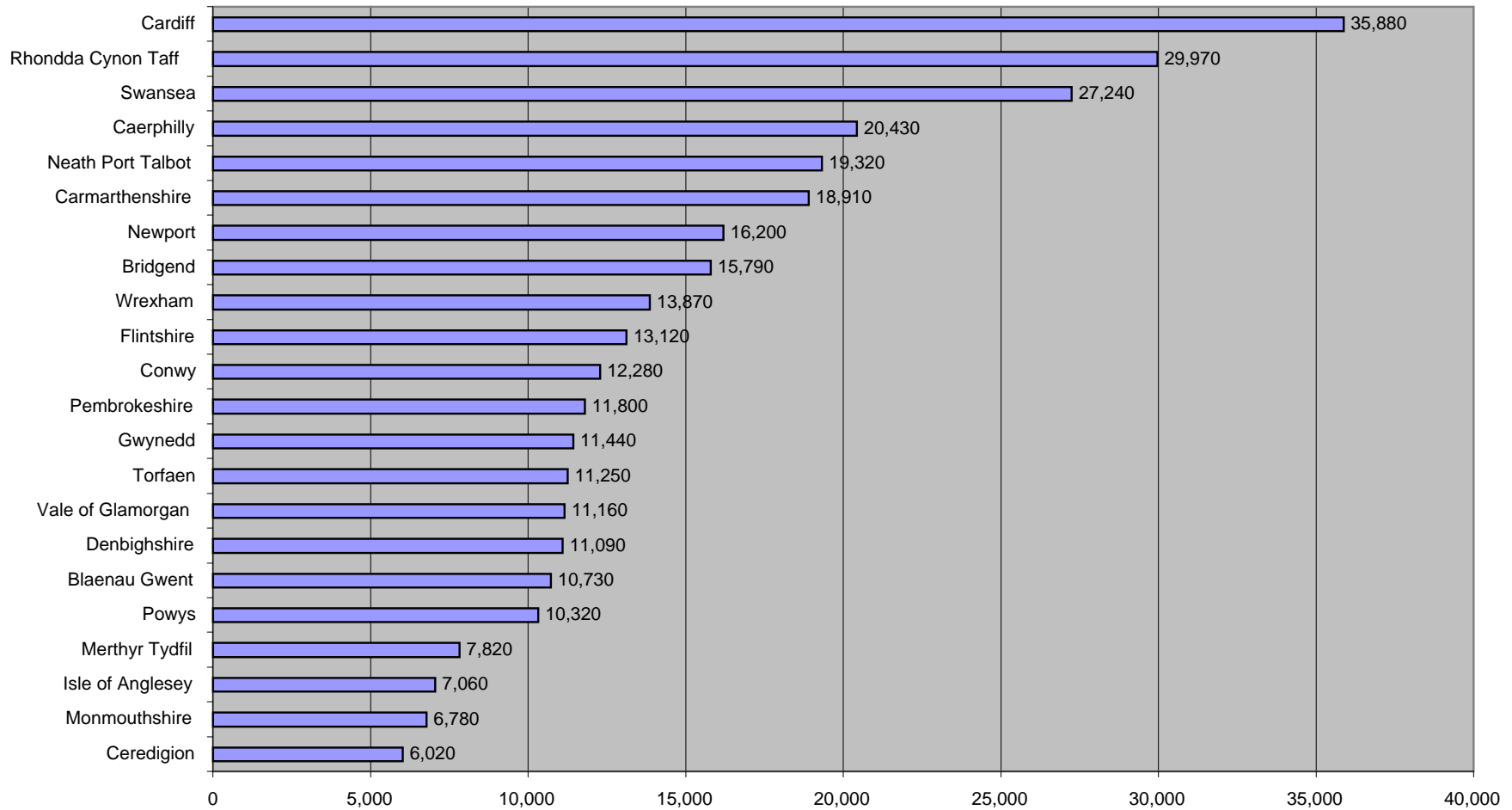


Figure B2: CTB-DWP Subsidised Expenditure by Local Authority 2011-12

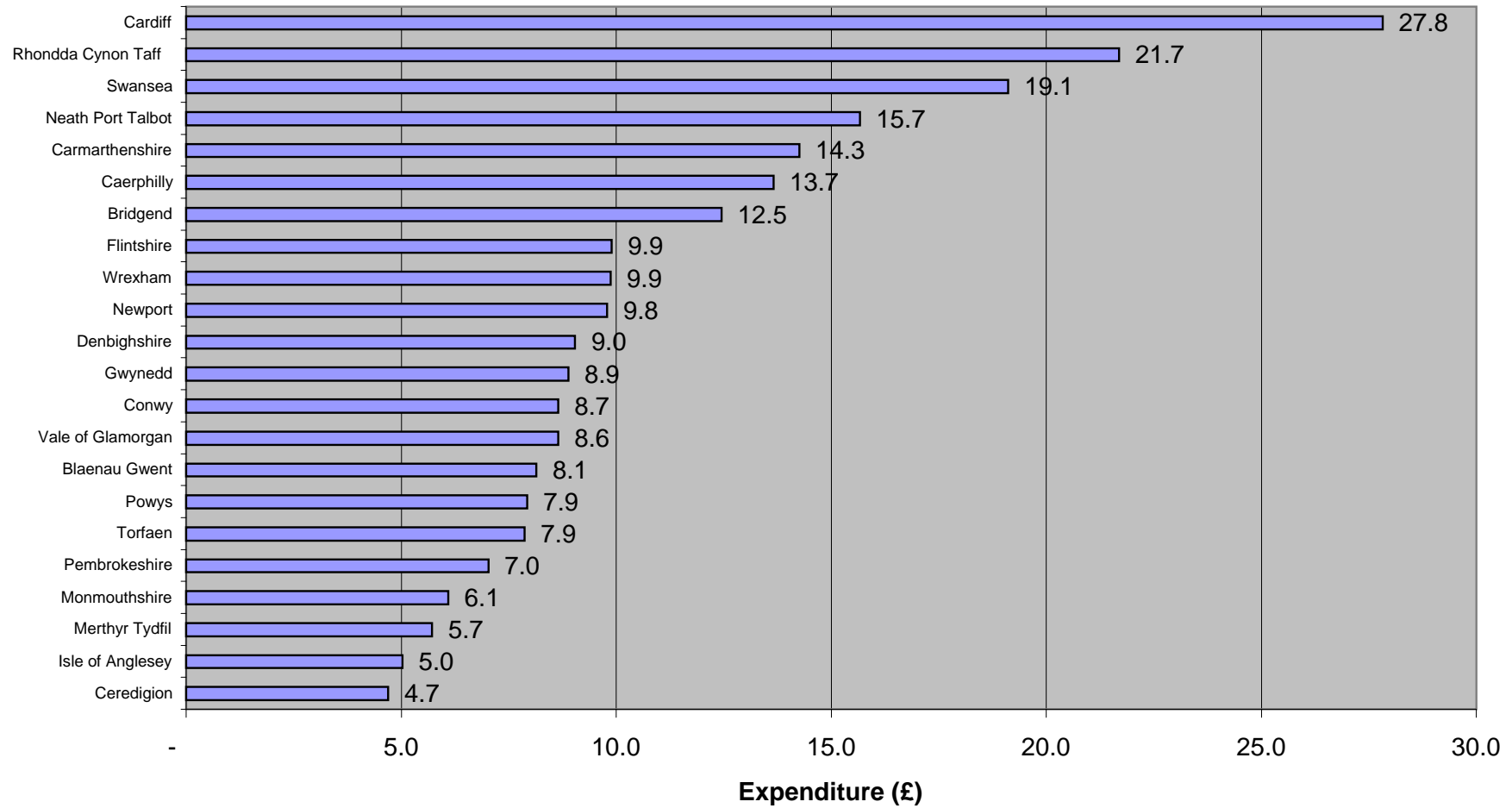


Table B3: CTB recipients by Local Authority and Passported Status: February 2013

	Passported (%)	Non-Passported (%)
Isle of 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 - October 2013

	May-13	June-13	July-13	Aug-13	Sept-13	Oct-13
Isle of Anglesey	7,084	7,133	6,895	6,845	6,836	6,828
Gwynedd	11,035	10,970	10,738	10,817	10,697	10,702
Conwy	11,935	11,855	11,767	11,750	11,694	11,737
Denbighshire	10,863	10,873	10,838	10,742	10,657	10,801
Flintshire	12,886	12,843	12,766	12,772	12,749	12,752
Wrexham	13,604	13,549	13,526	13,529	13,575	13,655
Powys	10,360	10,352	10,402	10,409	10,387	10,354
Ceredigion	5,886	5,866	5,777	5,784	5,778	5,749
Pembrokeshire	11,565	11,580	11,583	11,555	11,528	11,437
Carmarthenshire	18,489	18,412	18,192	18,061	17,993	17,949
Swansea	26,940	27,001	26,893	26,349	26,380	26,327
Neath Port Talbot	19,007	18,953	18,961	18,834	18,790	18,760
Bridgend	15,730	15,756	15,780	15,788	15,332	15,351
Vale of Glamorgan	10,905	10,869	10,851	10,855	10,794	10,889
Cardiff	35,594	35,716	34,685	34,598	34,643	34,623
Rhondda Cynon Taff	29,181	29,195	29,063	28,854	28,637	28,833
Merthyr Tydfil	7,751	7,807	7,829	7,855	7,923	7,929
Caerphilly	20,102	20,048	20,117	19,887	20,050	19,937
Blaenau Gwent	10,584	10,582	10,541	10,428	10,386	10,318
Torfaen	11,250	11,275	10,995	10,957	10,938	10,894
Monmouthshire	6,844	6,860	6,873	6,670	6,633	6,610
Newport	15,707	15,754	15,776	15,761	15,761	15,696
Total	323,302	323,249	320,848	319,100	318,161	318,131

Source: Datatank

Table C2: CTRS Expenditure by Local Authority (£): May 2013 - October 2013

	May-2013	Jun-2013	Jul-2013	Aug-2013	Sep-2013	Oct-2013
Anglesey	5,270,346	5,276,424	5,261,950	5,238,412	5,250,009	5,210,810
Gwynedd	9,082,601	9,016,075	8,838,345	8,891,044	8,794,648	8,788,439
Conwy	9,160,824	9,081,361	8,999,644	8,985,532	8,938,746	8,963,501
Denbighshire	9,459,422	9,453,015	9,397,015	9,309,180	9,235,250	9,357,441
Flintshire	10,214,794	10,185,714	10,120,001	10,118,977	10,107,875	10,098,649
Wrexham	10,211,431	10,141,142	10,087,671	10,073,511	10,104,309	10,116,049
Powys	8,292,014	8,272,223	8,285,686	8,244,560	8,252,607	8,162,169
Ceredigion	4,878,983	4,859,054	4,779,726	4,793,858	4,775,971	4,742,004
Pembrokeshire	7,326,978	7,314,789	7,300,266	7,258,373	7,239,738	7,168,308
Carmarthenshire	14,425,117	14,356,642	14,359,640	14,263,282	14,260,857	14,170,046
Swansea	19,426,159	19,420,771	19,321,367	19,291,694	19,310,148	19,215,337
Neath Port Talbot	16,183,230	16,127,662	16,126,327	16,019,933	15,989,134	15,979,299
Bridgend	12,936,591	12,878,372	12,853,868	12,804,129	12,839,790	12,816,105
Vale of Glamorgan	9,079,181	9,043,726	9,080,123	9,050,729	9,009,229	9,108,902
Cardiff	27,757,676	27,776,359	27,621,868	27,567,424	27,698,801	27,610,867
Rhondda Cynon Taff	22,722,081	22,709,278	22,589,875	22,419,706	22,261,596	22,424,158
Merthyr Tydfil	5,942,827	5,959,930	5,959,525	5,943,114	5,994,570	5,991,702
Caerphilly	13,637,093	13,577,209	13,607,140	13,460,101	13,567,762	13,493,738
Blaenau Gwent	8,616,802	8,593,451	8,535,125	8,546,284	8,528,108	8,439,870
Torfaen	8,175,817	8,137,949	8,136,916	8,115,249	8,107,044	8,052,503
Monmouthshire	5,949,110	5,942,043	5,915,216	5,906,533	5,890,131	5,861,916
Newport	10,329,369	10,353,356	10,367,507	10,354,888	10,358,669	10,313,078
TOTAL	£249,078,446	£248,476,545	£247,544,801	£246,656,513	£246,514,992	£246,084,891

Source: Datatank

Table C3: CTRS Caseload by Local Authority relative to Liable Households: October 2013

	Caseload	Liable Households	Caseload Relative to Liable Households (%)
Wales	318,181	1,417,954	22.0
Anglesey	6,828	34,292	19.9
Gwynedd	10,702	63,249	16.9
Conwy	11,737	57,024	20.6
Denbighshire	10,801	49,232	21.9
Flintshire	12,752	66,073	19.3
Wrexham	13,655	59,350	23.0
Powys	10,354	64,845	16.0
Ceredigion	5,749	35,534	16.2
Pembrokeshire	11,437	63,518	18.0
Carmarthenshire	17,949	85,059	21.1
Swansea	26,327	111,141	23.7
Neath Port Talbot	18,760	65,107	28.8
Bridgend	15,351	61,772	24.9
Vale of Glamorgan	10,889	55,713	19.5
Cardiff	34,623	150,735	23.0
Rhondda Cynon Taff	28,833	109,881	26.2
Merthyr Tydfil	7,929	26,813	29.6
Caerphilly	19,937	77,948	25.6
Blaenau Gwent	10,318	34,566	29.9
Torfaen	10,894	40,589	26.8
Monmouthshire	6,610	40,862	16.2
Newport	15,696	64,651	24.3

Source: Datatank

Table C4: CTRS Caseload by Local Authority and Council Tax Band: October 2013

Source: Datatank

	A-	A	B	C	D	E	F	G	H	I	Unbanded
Wales	107	93,683	101,773	69,649	30,766	14,906	5,373	1,516	243	57	58
Isle of Anglesey	9	2,069	2,164	1,260	822	375	101	25	2	1	0
Gwynedd	0	2,675	4,267	2,099	926	556	154	21	3	1	0
Conwy	0	2,614	2,872	3,753	1,518	685	227	60	7	1	0
Denbighshire	0	2,128	3,028	3,770	1,170	449	174	76	5	1	0
Flintshire	0	2,106	3,472	4,488	1,435	831	308	95	15	2	0
Wrexham	3	2,400	5,044	4,061	1,238	565	234	74	19	3	14
Powys	3	2,169	2,937	2,560	1,166	859	503	143	10	3	1
Ceredigion	0	548	1,723	1,579	965	744	163	26	1	0	0
Pembrokeshire	0	2,622	3,097	3,218	1,284	916	231	52	8	2	7
Carmarthenshire	11	3,997	7,984	3,150	1,550	922	282	50	1	0	2
Swansea	16	8,737	9,675	4,429	2,049	913	379	89	21	7	12
Neath Port Talbot	0	6,763	9,246	1,711	686	271	64	16	2	1	0
Bridgend	8	5,126	5,178	3,023	1,192	585	180	39	4	2	14
Vale of Glamorgan	0	606	2,881	4,049	1,925	887	365	139	28	9	0
Cardiff	7	2,568	8,818	10,866	7,411	3,431	1,176	280	54	12	0
Rhondda Cynon Taff	0	18,605	6,324	2,723	755	279	111	34	2	0	0
Merthyr Tydfil	21	5,929	1,455	280	173	51	17	3	0	0	0
Caerphilly	0	7,054	7,969	3,556	962	289	82	23	0	2	0
Blaenau Gwent	19	8,014	1,768	326	130	49	12	0	0	0	0
Torfaen	10	3,138	4,424	2,666	364	181	84	21	0	0	6
Monmouthshire	0	183	1,720	1,928	1,609	573	356	181	51	8	1
Newport	0	3,632	5,727	4,154	1,436	495	170	69	10	2	1

Table C5: CTRS Caseload by Local Authority and Council Tax Band (%): October 2013

Source: Datatank

	A-	A	B	C	D	E	F	G	H	I	Unbanded
Wales	0.0	29.4	32.0	21.9	9.7	4.7	1.7	0.5	0.1	0.0	0.0
Isle of Anglesey	0.1	30.3	31.7	18.5	12.0	5.5	1.5	0.4	0.0	0.0	0.0
Gwynedd	0.0	25.0	39.9	19.6	8.7	5.2	1.4	0.2	0.0	0.0	0.0
Conwy	0.0	22.3	24.5	32.0	12.9	5.8	1.9	0.5	0.1	0.0	0.0
Denbighshire	0.0	19.7	28.0	34.9	10.8	4.2	1.6	0.7	0.0	0.0	0.0
Flintshire	0.0	16.5	27.2	35.2	11.3	6.5	2.4	0.7	0.1	0.0	0.0
Wrexham	0.0	17.6	36.9	29.7	9.1	4.1	1.7	0.5	0.1	0.0	0.1
Powys	0.0	20.9	28.4	24.7	11.3	8.3	4.9	1.4	0.1	0.0	0.0
Ceredigion	0.0	9.5	30.0	27.5	16.8	12.9	2.8	0.5	0.0	0.0	0.0
Pembrokeshire	0.0	22.9	27.1	28.1	11.2	8.0	2.0	0.5	0.1	0.0	0.1
Carmarthenshire	0.1	22.3	44.5	17.5	8.6	5.1	1.6	0.3	0.0	0.0	0.0
Swansea	0.1	33.2	36.7	16.8	7.8	3.5	1.4	0.3	0.1	0.0	0.0
Neath Port Talbot	0.0	36.1	49.3	9.1	3.7	1.4	0.3	0.1	0.0	0.0	0.0
Bridgend	0.1	33.4	33.7	19.7	7.8	3.8	1.2	0.3	0.0	0.0	0.1
Vale of Glamorgan	0.0	5.6	26.5	37.2	17.7	8.1	3.4	1.3	0.3	0.1	0.0
Cardiff	0.0	7.4	25.5	31.4	21.4	9.9	3.4	0.8	0.2	0.0	0.0
Rhondda Cynon Taff	0.0	64.5	21.9	9.4	2.6	1.0	0.4	0.1	0.0	0.0	0.0
Merthyr Tydfil	0.3	74.8	18.4	3.5	2.2	0.6	0.2	0.0	0.0	0.0	0.0
Caerphilly	0.0	35.4	40.0	17.8	4.8	1.4	0.4	0.1	0.0	0.0	0.0
Blaenau Gwent	0.2	77.7	17.1	3.2	1.3	0.5	0.1	0.0	0.0	0.0	0.0
Torfaen	0.1	28.8	40.6	24.5	3.3	1.7	0.8	0.2	0.0	0.0	0.1
Monmouthshire	0.0	2.8	26.0	29.2	24.3	8.7	5.4	2.7	0.8	0.1	0.0
Newport	0.0	23.1	36.5	26.5	9.1	3.2	1.1	0.4	0.1	0.0	0.0

Table C6: CTRS Expenditure by Local Authority and Council Tax Band (£): October 2013

Source: Datatank

	A-	A	B	C	D	E	F	G	H	I	Unbanded
Wales	58,794	61,524,819	74,772,706	56,086,600	27,539,435	16,190,899	7,032,767	2,283,315	440,378	129,276	25,887
Isle of Anglesey	4,742	1,273,239	1,566,890	1,025,294	741,140	417,490	139,266	37,153	3,531	2,064	0
Gwynedd	0	1,790,358	3,300,034	1,830,832	915,410	681,851	225,771	33,887	7,220	3,076	0
Conwy	0	1,540,289	1,985,604	2,954,538	1,350,918	742,167	287,321	87,724	12,932	2,007	0
Denbighshire	0	1,420,097	2,418,837	3,381,712	1,178,975	548,709	265,928	132,253	8,654	2,277	0
Flintshire	0	1,267,870	2,484,560	3,594,504	1,261,729	901,768	403,918	150,764	29,369	4,165	0
Wrexham	1,536	1,412,051	3,489,603	3,139,031	1,054,407	581,258	300,523	103,331	29,678	4,629	0
Powys	1,718	1,294,920	2,033,396	2,000,874	1,028,099	917,815	656,582	206,568	17,691	4,507	0
Ceredigion	0	316,937	1,210,795	1,273,402	864,828	819,410	211,730	43,108	1,793	0	0
Pembrokeshire	0	1,272,022	1,739,553	2,076,581	931,853	820,383	246,647	64,188	13,971	3,109	0
Carmarthenshire	5,101	2,510,773	5,951,076	2,665,165	1,464,500	1,081,853	406,399	81,081	1,822	0	2,276
Swansea	8,480	5,278,693	6,851,409	3,549,280	1,828,670	989,214	513,018	130,039	38,874	18,874	8,787
Neath Port Talbot	0	4,974,671	8,076,156	1,665,016	752,603	372,361	102,730	27,919	4,488	3,354	0
Bridgend	4,849	3,578,539	4,202,593	2,709,169	1,218,660	735,269	277,285	64,926	9,175	5,501	10,140
Vale of Glamorgan	0	367,489	2,064,446	3,263,317	1,703,593	962,212	463,271	208,745	53,237	22,582	0
Cardiff	2,806	1,476,189	5,916,362	8,350,696	6,378,978	3,532,138	1,432,466	405,180	91,344	24,707	0
Rhondda Cynon Taff	0	13,197,419	5,234,397	2,579,473	808,774	363,423	177,630	58,018	5,023	0	0
Merthyr Tydfil	10,813	4,247,126	1,191,857	252,208	183,356	74,928	25,469	5,944	0	0	0
Caerphilly	0	4,074,389	5,402,754	2,745,079	829,185	296,984	105,475	34,588	0	5,285	0
Blaenau Gwent	12,685	6,260,997	1,611,202	326,640	142,766	63,551	22,029	0	0	0	0
Torfaen	6,064	1,956,891	3,240,322	2,178,492	328,055	198,099	109,263	31,453	0	0	3,865
Monmouthshire	0	111,333	1,215,298	1,592,720	1,457,227	626,556	464,655	278,181	96,255	19,693	0
Newport	0	1,902,527	3,585,562	2,932,577	1,115,709	463,460	195,391	98,265	15,321	3,446	819

Table C7: CTRS Expenditure by Local Authority and Council Tax Band (%): October 2013

Source: Datatank

	A-	A	B	C	D	E	F	G	H	I	Unbanded
Wales	0.0	25.0	30.4	22.8	11.2	6.6	2.9	0.9	0.2	0.1	0.0
Isle of Anglesey	0.1	24.4	30.1	19.7	14.2	8.0	2.7	0.7	0.1	0.0	0.0
Gwynedd	0.0	20.4	37.5	20.8	10.4	7.8	2.6	0.4	0.1	0.0	0.0
Conwy	0.0	17.2	22.2	33.0	15.1	8.3	3.2	1.0	0.1	0.0	0.0
Denbighshire	0.0	15.2	25.8	36.1	12.6	5.9	2.8	1.4	0.1	0.0	0.0
Flintshire	0.0	12.6	24.6	35.6	12.5	8.9	4.0	1.5	0.3	0.0	0.0
Wrexham	0.0	14.0	34.5	31.0	10.4	5.7	3.0	1.0	0.3	0.0	0.0
Powys	0.0	15.9	24.9	24.5	12.6	11.2	8.0	2.5	0.2	0.1	0.0
Ceredigion	0.0	6.7	25.5	26.9	18.2	17.3	4.5	0.9	0.0	0.0	0.0
Pembrokeshire	0.0	17.7	24.3	29.0	13.0	11.4	3.4	0.9	0.2	0.0	0.0
Carmarthenshire	0.0	17.7	42.0	18.8	10.3	7.6	2.9	0.6	0.0	0.0	0.0
Swansea	0.0	27.5	35.7	18.5	9.5	5.1	2.7	0.7	0.2	0.1	0.1
Neath Port Talbot	0.0	31.1	50.5	10.4	4.7	2.3	0.6	0.2	0.0	0.0	0.0
Bridgend	0.0	27.9	32.8	21.1	9.5	5.7	2.2	0.5	0.1	0.0	0.1
Vale of Glamorgan	0.0	4.0	22.7	35.8	18.7	10.6	5.1	2.3	0.6	0.2	0.0
Cardiff	0.0	5.3	21.4	30.2	23.1	12.8	5.2	1.5	0.3	0.1	0.0
Rhondda Cynon Taff	0.0	58.9	23.3	11.5	3.6	1.6	0.8	0.3	0.0	0.0	0.0
Merthyr Tydfil	0.2	70.9	19.9	4.2	3.1	1.3	0.4	0.1	0.0	0.0	0.0
Caerphilly	0.0	30.2	40.0	20.3	6.1	2.2	0.8	0.3	0.0	0.0	0.0
Blaenau Gwent	0.2	74.2	19.1	3.9	1.7	0.8	0.3	0.0	0.0	0.0	0.0
Torfaen	0.1	24.3	40.2	27.1	4.1	2.5	1.4	0.4	0.0	0.0	0.1
Monmouthshire	0.0	1.9	20.7	27.2	24.9	10.7	7.9	4.7	1.6	0.3	0.0
Newport	0.0	18.4	34.8	28.4	10.8	4.5	1.9	1.0	0.1	0.0	0.0

ANNEX D: 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: 2010-11-2012-13

	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. The Annual Report will provide more of an analysis on appeals relating to CTRS.