



Llywodraeth Cymru  
Welsh Government

# Council Tax Reduction Scheme

---

Annual Report 2019-20

July 2020

# Council Tax Reduction Scheme: Annual Report 2019-20

## **Audience**

Local Authorities in Wales; Valuation Tribunal for Wales and others in the local government and welfare sectors.

## **Overview**

This Annual Report provides an update on the operation of the Council Tax Reduction Scheme (CTRS) in Wales during 2019-20.

## **Further information**

Enquiries about this document should be directed to:  
Local Government Strategic Finance Division  
Welsh Government  
Cathays Park  
Cardiff  
CF10 3NQ  
Email: [CouncilTaxSupport@gov.wales](mailto:CouncilTaxSupport@gov.wales)

## **Additional copies**

This document and previous editions can be accessed from the Welsh Government's website at:  
<https://gov.wales/council-tax-reduction-scheme-annual-reports>

# Contents

<b>Executive Summary .....</b>	<b>3</b>
<b>1. Background .....</b>	<b>4</b>
<b>2. CTRS in Wales: Caseload and Value of Reductions .....</b>	<b>5</b>
<b>2.1 Year-end caseload 2019-20.....</b>	<b>5</b>
<b>2.2 Year-end value of reductions for 2019-20 .....</b>	<b>6</b>
<b>2.3 CTRS caseload as a percentage of liable households.....</b>	<b>7</b>
<b>3. Trends and Patterns.....</b>	<b>8</b>
<b>3.1 A note on methodology .....</b>	<b>8</b>
<b>3.2 Overall caseload.....</b>	<b>9</b>
<b>3.3 CTRS caseload by age and local authority .....</b>	<b>10</b>
<b>3.4 CTRS caseload by value of award .....</b>	<b>12</b>
<b>3.5 CTRS caseload by passported status .....</b>	<b>13</b>
<b>3.6 The Impact of Universal Credit on the Council Tax Reduction Scheme.....</b>	<b>15</b>
<b>3.7 CTRS caseload by family type .....</b>	<b>177</b>
<b>3.8 CTRS caseload by council tax band.....</b>	<b>18</b>
<b>4. Areas of Local Discretion .....</b>	<b>20</b>
<b>5. Appeals .....</b>	<b>21</b>
<b>5.1 Valuation Tribunal for Wales .....</b>	<b>21</b>
<b>Annex A: CTRS additional statistics for 2019-20.....</b>	<b>22</b>

## Index of Figures

Fig 1: CTRS caseload in Wales, May 2013 to March 2020 .....	9
Fig 2: Proportion of CTR households by age, March 2020.....	10
Fig 3: Percentage of CTR households by full or partial award .....	12
Fig 4: Proportion of CTR households by passported status .....	173
Fig 5: Caseload changes by income status, March 2020 .....	184
Fig 6: CTRS caseload by family type, March 2019 to March 2020.....	197
Fig 7: Percentage of overall caseload by council tax band, March 2020.....	198
Fig 8: Proportion of CTR households by council tax band, March 2020.....	199

## Index of Tables

Table 1: CTRS in Wales: caseload and value of reductions 2019-20.....	5
Table 2: CTRS cases relative to liable households 2019-20 .....	7
Table 3: Appeals to the Valuation Tribunal for Wales for 2019-20 .....	21

## Annex A – Tables

Table A1: Council tax levels 2019-20 .....	22
Table A2: CTRS live caseload, April 2019 to March 2020. <b>Error! Bookmark not defined.</b>	
Table A3: CTRS live caseload figures by age-group, March 2020.....	23
Table A4: CTRS live caseload by income status, March 2020.....	25
Table A5: CTRS caseload by family type, March 2020 .....	26
Table A6: CTRS caseload by council tax band, March 2020 .....	27

## Executive Summary

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

The Welsh Government provided local authorities with £244m in 2013-14 to enable them to give all eligible households their full entitlement to support. The Welsh Government has maintained these funding arrangements each year since.

This Annual Report provides an update on the operation of CTRS in Wales during 2019-20, aiding transparency in an area where substantial funding continues to be allocated by the Welsh Government.

The end of year data show<sup>1</sup>:

- 275,042 households in Wales received a council tax reduction (CTR) in 2019-20, compared to 277,989 in 2018-19, a fall of 2,947 cases (1.1%).
- The total recorded value of reductions provided through CTRS in Wales for 2019-20 was approximately £271.9m, compared to £260.9m in 2018-19, an increase of approximately £11m (4.0%).

The monthly 'open' caseload data show<sup>2</sup>:

- 110,744 pensioner households in Wales received a CTR in March 2020, compared to 113,966 in March 2019, meaning pensioner caseload has fallen by 3,222 cases (2.8%).
- 165,643 working-age households in Wales received a CTR in March 2020, compared to 165,188 in March 2019, an increase of 455 cases (0.3%).
- Of the 276,422 households in Wales in receipt of CTR, 216,803 paid no council tax at all.
- In March 2020, 54.7% of households receiving a CTR were passported cases, whilst 23.7% were standard non-passported cases. 21.6% of households receiving a CTR were Universal Credit (UC) recipients.
- The most common type of passported case was Pension Credit, and accounted for around 24% of all CTR cases.
- 85.0% of households receiving a CTR were living in properties in Bands A to C in March 2020, the same proportion as in March 2019.
- 29 new appeals in relation to CTRS were received by the Valuation Tribunal for Wales during 2019-20, compared to 17 during 2018-19.

---

<sup>1</sup> Local authorities provide end of year figures to the Welsh Government. The 2019-20 figures were not verified at the time of publication.

<sup>2</sup> Monthly 'open' caseload is obtained from a forecasting model. More information on methodology can be found in Section 3.

## 1. Background

In the Spending Review 2010, the UK Government announced its intention to end Council Tax Benefit (CTB) and pass 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 Wales and Scotland in expectation that they would establish new arrangements. The funding for council tax support was transferred from demand-led budgets to fixed budgets and reduced by 10%.

On 1 April 2013, the Council Tax Reduction Scheme (CTRS) replaced CTB in Wales, and eligible households were automatically transferred onto the new scheme. The regulations introduced by the Welsh Government for 2013-14 were closely based on the previous CTB rules to maintain entitlements to support. Local authorities were given certain areas of local discretion, allowing each to take the needs and priorities of its local area into account.

£244m was provided in the local government settlement for CTRS for 2013-14. A fixed budget of £222m was transferred from the UK Government. The Welsh Government provided an additional £22m to support local authorities in continuing to provide all eligible households with their full entitlement to support. The Welsh Government has continued to maintain these arrangements each year since. The Welsh Government has also continued to maintain full entitlements to support under the scheme: changes in caseload numbers therefore reflect changes in the numbers of households who apply and meet the criteria for support.

This Annual Report provides data for Wales on overall year-end caseload and value of reductions in 2019-20 based on case management data. It also provides an analysis of the trends and patterns since CTRS was introduced. All figures relating to the value of reductions have been rounded to the nearest £1,000. The report does not take into account changes in caseload or the total value of council tax reductions as a result of the impact of the Covid-19 pandemic. These effects will appear in the report for 2020-21.

**Annex A** provides some additional statistics for 2019-20 which are not included in the main report.

An outline of the main regulations introducing CTRS in Wales – including a number of other sets of regulations, for example covering fraud investigation, information sharing and appeals – is included in the [CTRS Annual Report 2013-14](#). That report also provides a more detailed explanation of the eligibility criteria and how reductions are calculated.

## 2. CTRS in Wales: Caseload and Value of Reductions

### 2.1 Year-end caseload 2019-20

End of year data were collected from local authorities on total caseload for the 2019-20 financial year. 'Caseload' refers to *households* rather than individuals. In other words, some cases refer to an individual, while other cases refer to a couple or family.

Table 1 shows total caseload for 2019-20 was 275,042. This compares with 277,989 in 2018-19. Caseload has therefore fallen by 2,947 cases (1.1%). The majority of local authorities saw a decrease in caseload. Ceredigion saw the biggest percentage decrease in caseload (-5.9%). Five local authorities saw an increase in caseload, with Powys having the largest percentage increase (an extra 171 cases).

**Table 1: CTRS in Wales: caseload and value of reductions 2019-20 (a)**

	(Caseload)			(Reduction) (b)		
	Number 2018-19	Number 2019-20	Change from 2018-19 (%)	Total 2018-19 (£ thousand)	Total 2019-20 (£ thousand)	Change from 2018-19 (%)
Isle of Anglesey	5,848	5,739	-1.9	5,381	5,778	6.9
Gwynedd	9,367	8,978	-4.2	9,325	9,517	2.0
Conwy	10,252	10,103	-1.5	9,576	10,181	5.9
Denbighshire	9,559	9,378	-1.9	9,545	9,939	4.0
Flintshire	10,752	10,476	-2.6	10,306	10,707	3.7
Wrexham	11,445	11,104	-3.0	9,933	10,097	1.6
Powys	9,233	9,404	1.9	8,919	9,777	8.8
Ceredigion	5,716	5,376	-5.9	5,406	5,707	5.3
Pembrokeshire	10,487	10,297	-1.8	8,529	9,122	6.5
Carmarthenshire	16,007	15,787	-1.4	15,100	15,593	3.2
Swansea	22,438	22,416	-0.1	20,311	21,463	5.4
Neath Port Talbot	17,067	17,011	-0.3	17,308	17,802	2.8
Bridgend	13,336	13,155	-1.4	14,084	14,582	3.4
Vale of Glamorgan	9,558	9,549	-0.1	9,671	10,097	4.2
Rhondda Cynon Taf	24,866	24,747	-0.5	23,037	24,441	5.7
Merthyr Tydfil	6,399	6,297	-1.6	5,994	6,234	3.9
Caerphilly	17,320	16,720	-3.5	13,799	13,785	-0.1
Blaenau Gwent	8,753	8,892	1.6	8,631	8,988	4.0
Torfaen	9,985	10,074	0.9	8,797	9,282	5.2
Monmouthshire	5,690	5,780	1.6	6,160	6,410	3.9
Newport	13,506	13,260	-1.8	10,910	11,234	2.9
Cardiff	30,405	30,499	0.3	30,142	31,124	3.2
<b>Wales</b>	<b>277,989</b>	<b>275,042</b>	<b>-1.1</b>	<b>260,864</b>	<b>271,862</b>	<b>4.0</b>

(a) Source: Local Authority Caseload Figures 2019-20 (unverified) and 2018-19 (verified).

(b) Figures are rounded to the nearest thousand and so there may be some slight discrepancies between the sum of constituent items and the totals as shown.

## **2.2 Year-end value of reductions for 2019-20**

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

From the caseload data, the total value of reductions for all households in Wales for 2019-20 was £271.9m, compared to £260.9m in 2018-19. This is an increase of approximately £11.0m (4.0%).

By forecasting to the year-end on the basis of caseload, these figures overstate the actual value of the reductions provided. The audited outturn for CTRS in 2018-19 was £252.1m (the figure for 2019-20 is not yet available).

All local authorities apart from Caerphilly saw an increase in the value of their reductions, Caerphilly seeing a decrease of 0.1%. Powys saw the largest increase (8.8%), whilst Wrexham saw the smallest increase (1.6%). Table 1 provides figures for the total value of reductions by local authority.

The figures show that falling caseloads are not reflected in a corresponding decrease in the total value of reductions. This can in large part be attributed to local council tax rises, which have exerted an upward pressure on the average reduction per household.

Table A1 in Annex A provides information on council tax rises by local authority for 2019-20.



## 2.3 CTRS caseload as a percentage of liable households

Table 2 shows that as at March 2020, Council Tax Reduction Scheme caseload relative to all properties liable for council tax in Wales was 19.9%. This figure varies substantially by local authority. Monmouthshire has the fewest CTR cases relative to all liable households (14.1%), while Blaenau Gwent has the largest caseload relative to all liable households (28.0%).

**Table 2: CTRS cases relative to liable households 2019-20**

	Number of liable households 2019-20 (a)	CTRS Caseload 2019-20 (b)	Cases relative to liable households (%)
Isle of Anglesey	33,954	5,739	16.9
Gwynedd	57,096	8,978	15.7
Conwy	55,030	10,103	18.4
Denbighshire	43,854	9,378	21.4
Flintshire	67,194	10,476	15.6
Wrexham	58,527	11,104	19.0
Powys	62,517	9,404	15.0
Ceredigion	32,787	5,376	16.4
Pembrokeshire	59,534	10,297	17.3
Carmarthenshire	85,097	15,787	18.6
Swansea	106,047	22,416	21.1
Neath Port Talbot	63,963	17,011	26.6
Bridgend	63,294	13,155	20.8
Vale of Glamorgan	57,508	9,549	16.6
Rhondda Cynon Taf	104,766	24,747	23.6
Merthyr Tydfil	26,594	6,297	23.7
Caerphilly	77,125	16,720	21.7
Blaenau Gwent	31,795	8,892	28.0
Torfaen	41,045	10,074	24.5
Monmouthshire	41,047	5,780	14.1
Newport	66,634	13,260	19.9
Cardiff	145,163	30,499	21.0
<b>Wales</b>	<b>1,380,571</b>	<b>275,042</b>	<b>19.9</b>

(a) Source: StatsWales

(b) Source: Local Authority Caseload Figures 2019-20 (unverified)

### 3. Trends and Patterns

#### 3.1 A note on methodology

The figures in this chapter have been sourced from a modelling and forecasting tool, Datatank Connect. Datatank Connect extracts details of open caseload and value of reductions for CTRS from the core revenue and benefits systems of Welsh local authorities on a monthly snapshot basis, and projects the data forward until the year-end. This provides data on overall caseload and total value of reductions as well as detailed information on the types of households receiving a CTR and the average reductions awarded to these households.

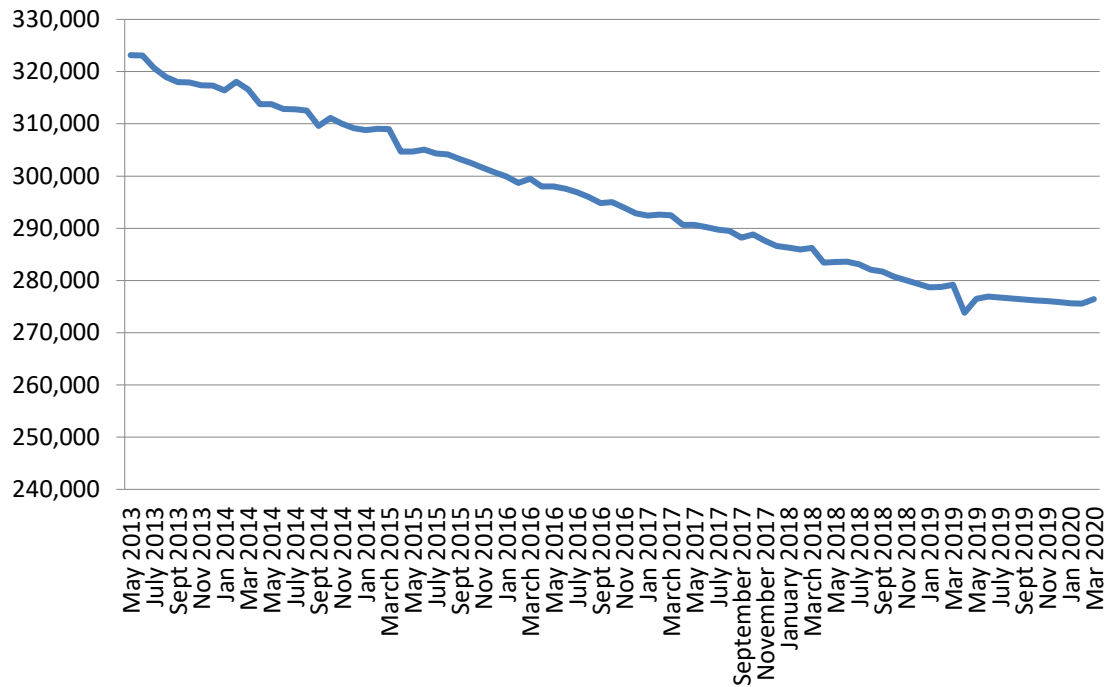
There are two important points to note. Firstly, the dataset provides detailed information on **live cases only**. Unlike the year-end data, this dataset does not provide information on cases which have closed within the year. The difference depends on the on/off flow of cases and varies from year to year. In 2019-20, the difference between the year-end figure (276,422) and the open caseload for March 2019 (279,202) was 2,780 cases.

Secondly, the dataset provides different points of comparison from the year-end data included in the previous chapter. Instead of providing analysis on changes in caseload and reductions between 2018-19 and 2019-20, this chapter compares live caseloads from March 2019 and March 2020.

### 3.2 Overall caseload

Since the introduction of CTRS in April 2013, total caseload has continued to decrease.

**Fig 1: CTRS caseload in Wales, May 2013 to March 2020**



Source: Datatank

In March 2020, total caseload was 276,422. Total caseload has fallen by 2,780 (1%) since March 2019, and by approximately 47,000 since the introduction of CTRS.

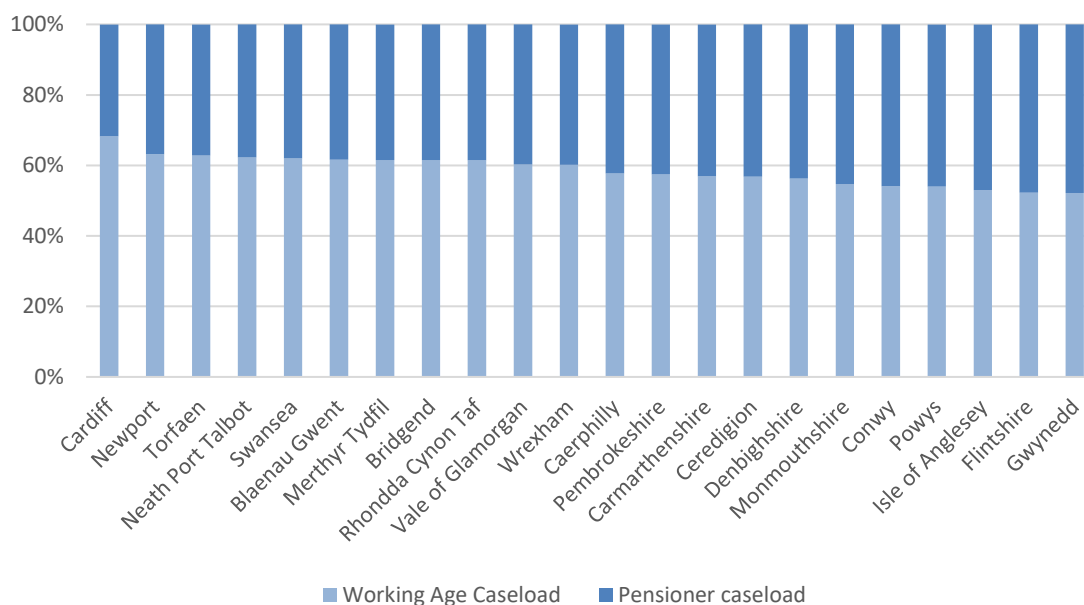
Table A2 in Annex A provides the monthly live caseload figures for April 2019 to March 2020.

### 3.3 CTRS caseload by age and local authority

Figure 2 details the percentage of households receiving a CTR by age-group and local authority. Of all local authorities in Wales, Cardiff's CTR caseload has the highest proportion of working-age households (68.2%) and therefore the lowest proportion of pensioner households (31.7%).

Gwynedd's CTR caseload has the highest proportion of pensioner households (47.9%) and the lowest proportion of working-age households (52.1%).

**Fig 2: Proportion of CTR households by age, March 2020**



Source: Datatank

Table A3 in Annex A provides the actual caseload figures by age-group for March 2020.

There were 165,643 working-age cases (60% of all CTR cases) in March 2020. This is an increase of 455 cases compared to March 2019 (0.3%). 14 local authorities saw an increase in their working-age caseload. Newport saw the largest decrease (3.9%), whilst Powys saw the largest increase (13.3%).

Over the past year, the working-age caseload has remained steady. However, since 2013, the overall caseload of working-age households has decreased. There are a range of possible reasons for this, including the number of people exiting the benefits system altogether because of improvements in the general economic situation and/or the cumulative effects of welfare reforms. Changes in working-age caseloads may also be due in part to the impact of Universal Credit (see section 3.4).

Overall, there were 110,744 pensioner households (40% of all CTR cases) receiving a CTR as at March 2020. This is a 2.8% decrease since March 2019. Wrexham saw the largest decrease (4.7%) and every local authority saw its pensioner caseload decrease.

The overall fall in pensioner household caseload across Wales may in part be due to changes in the state pension age for women. The state pension age is 65 for men and has been increased for women from 60 to 65 since April 2010 to equalize it with the pension age for men by November 2018. The state pension age for both sexes will increase to 66 by October 2020.

There may also have been a decline in the proportion of pensioners who go on to receive a CTR. This is because new cohorts of pensioners have tended to have higher incomes and are more likely to be owner-occupiers and therefore less likely to apply for a CTR.

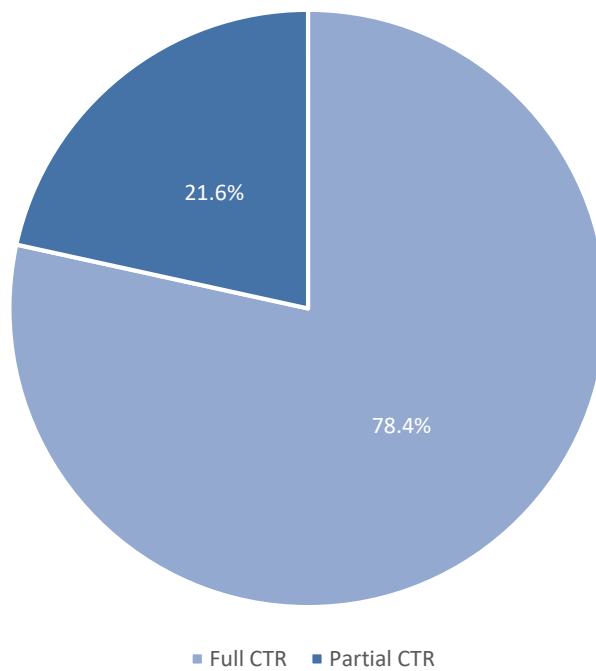
### 3.4 CTRS caseload by value of award

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

Figure 3 shows the proportion of CTR households eligible for a full CTR award. In March 2020, 78.4% (216,803) of CTR households received a full CTR award and were not liable to pay any council tax.

**Fig 3: Percentage of CTR households by full or partial award, March 2020**

Total = 276,422



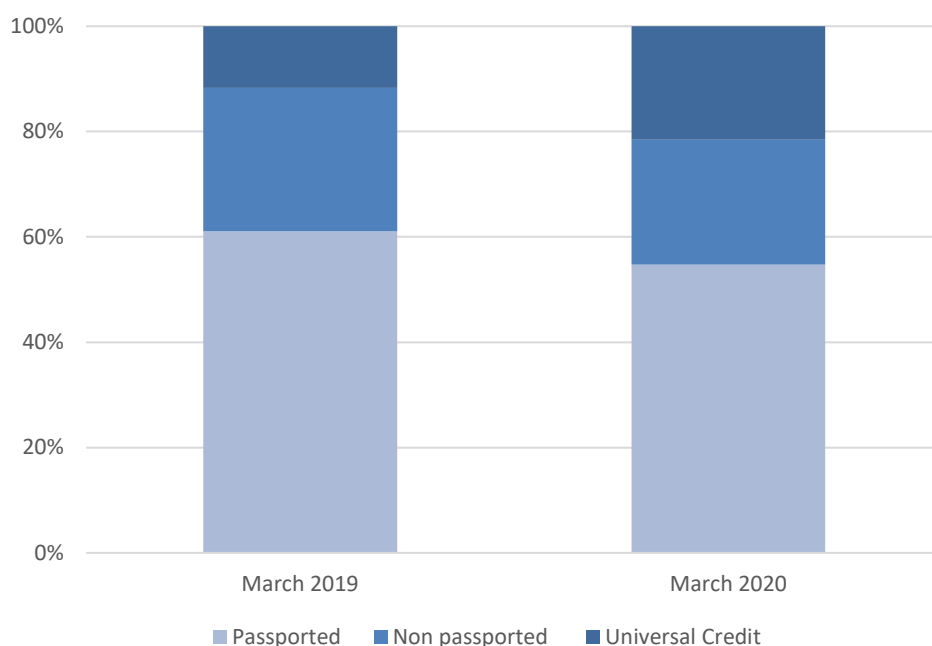
Source: *Datatank*

### 3.5 CTRS caseload by passported status

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

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

**Fig 4: Proportion of CTR households by passported status**



Source: *Datatank*

Figure 4 shows in March 2020, passported cases accounted for 54.7% of the overall CTR caseload. This compares to 61% in March 2019.

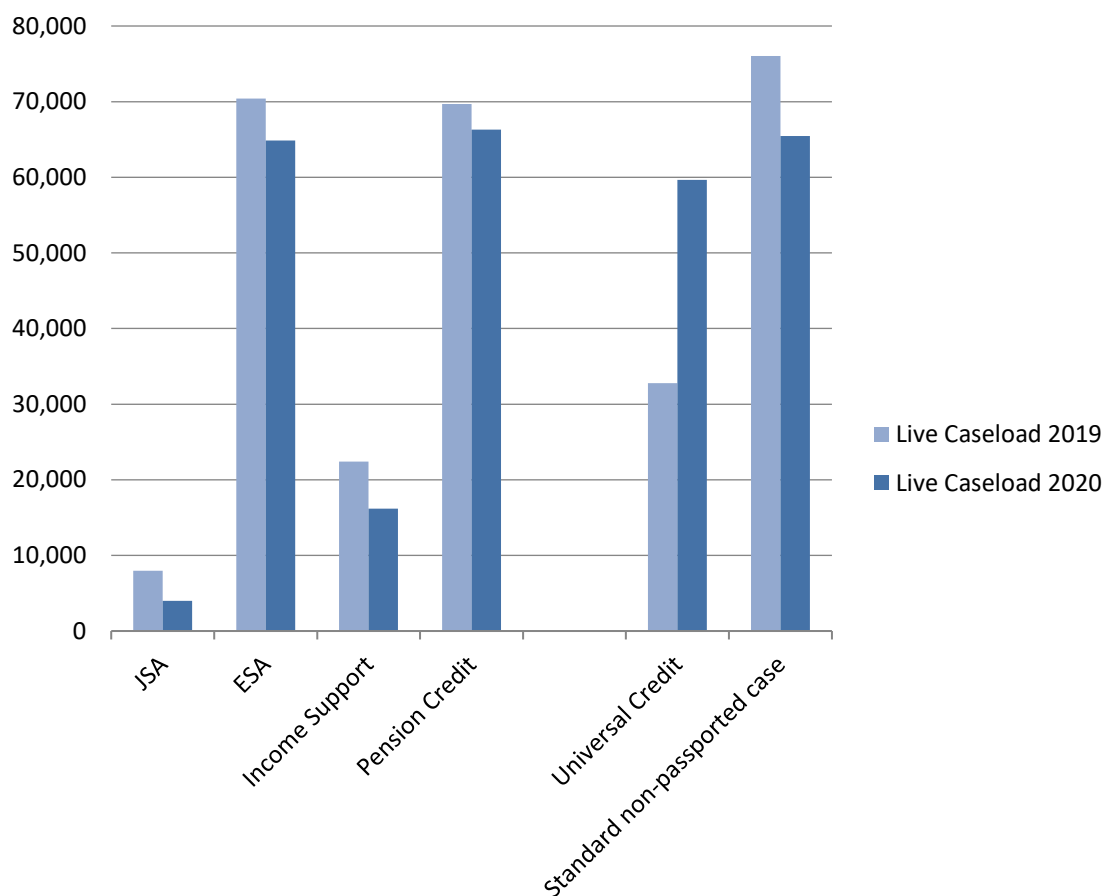
Standard non-passported cases accounted for 23.7% of CTR cases in 2020, a decrease of 3.5 percentage points from the previous year.

Households who received UC made up 21.6% of the overall CTR caseload in March 2020 compared to 11.7% in 2019.

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

**Fig 5: Caseload changes by income status, March 2020**

Figure 5 sorts overall caseload into six categories based on 'income status'.



Source: Datatank

Figure 5 shows caseload change by income status between March 2019 and March 2020. It shows passported cases (JSA, ESA, Income Support and Pension Credit) have decreased by 19,090 since 2019 (11.2%). There has also been a decrease in the number of standard non-passported cases by 10,568 (13.9%). In contrast, the number of Universal Credit cases in March 2020 was 59,651, compared to 32,773 in March 2019, an increase of 82.0%.

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

Table A4 in Annex A provides the actual caseload figures by income status and local authority for March 2020.



### 3.6 The impact of Universal Credit on the Council Tax Reduction Scheme

Universal Credit is replacing six of the main working-age means-tested benefits: Income-based Jobseeker's Allowance, Income-related Employment and Support Allowance, Income Support, Housing Benefit, Child Tax Credit and Working Tax Credit.

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

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

The Welsh Government has commissioned a detailed assessment of the impact of Universal Credit on CTRS in Wales. An interim report by Policy in Practice, *Understanding the Impact of Universal Credit on the Council Tax Reduction Scheme and Rent Arrears in Wales*, was published on the Welsh Government's website in January 2020:

<https://gov.wales/universal-credit-council-tax-reduction-scheme-and-rent-arrears-wales-interim-report>

This research is a year-long study which utilises a significant amount of detailed analysis to track the circumstances of households in Wales. The empirical work is supplemented by new qualitative research into the experiences of Universal Credit claimants, tenants, advice services, local authorities, housing associations and private landlords.

The interim report focuses on the first stage of this important research – the impact of Universal Credit on the CTRS. It discusses ideas for reducing some of the impacts of Universal Credit on council tax reduction awards in the future. The final report incorporating qualitative research, due to be published later in the year, will further explore the impact of Universal Credit on the Council Tax Reduction Scheme and also on rent arrears.

The interim report shows that, for many households, the move to Universal Credit can have a significant impact on council tax reduction awards. Households currently receiving a 100% council tax reduction because they have no income will continue to do so. However, for others, the move to Universal Credit is shown to have an adverse impact, particularly for employed households, self-employed households, and working households in receipt of a Disability Living Allowance or Personal Independence Payment.

Should the current CTRS be retained in its current form into 2021-22, early findings suggest support for employed households in receipt of Universal Credit could reduce on average by 12%, whilst self-employed households are estimated to see average reductions in council tax support of around 80%. A similar observation is seen for working households in receipt of Disability Living Allowance or Personal Independence Payment who migrate to Universal Credit. For this group, average support is estimated to reduce by 22%.

The report reminds us that some of these households may not be worse off financially, as they may receive more support under Universal Credit and therefore be assessed as needing less support with their council tax. Nevertheless, this is crucial information for the Welsh Government as it may be possible to amend our Council Tax Reduction Scheme in future years to mitigate the negative impacts on certain groups.

The interim report presents early analysis on possible adjustments to the current scheme which could restore parity between households in receipt of legacy benefits and Universal Credit.

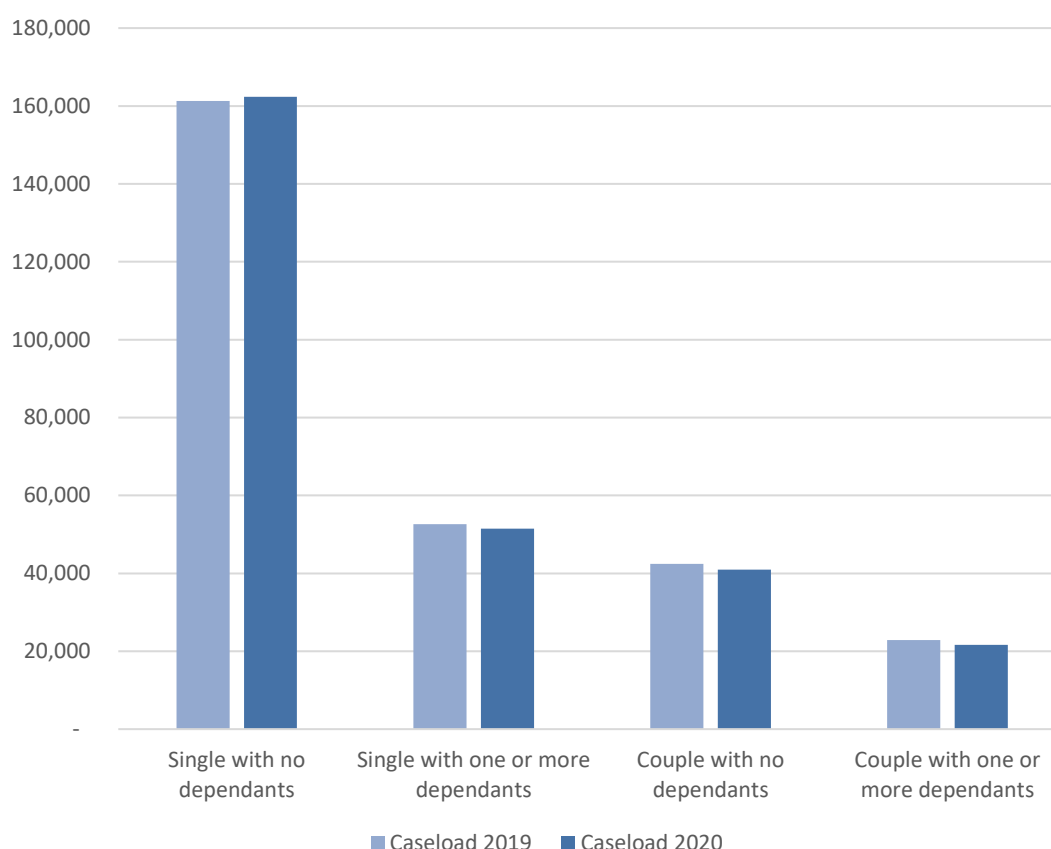
### 3.7 CTRS caseload by family type

As outlined above, total caseload fell by 1% to 276,422 in March 2020.

Figure 6 shows CTR caseload changes by family type. It highlights that the largest category is single adult households with no dependants. These households accounted for 162,375 (59%) cases in March 2020, an increase of 0.7% since March 2019.

There have been decreases in caseload for other family types. There were 51,477 (19%) single parent household recipients in March 2020, a 2.2% decrease compared to March 2019. There were 40,955 (15%) households comprising a couple with no dependants, a fall of 3.4% compared to March 2019. There were 21,615 (8%) households made up of a couple and dependent children, a 5.6% fall compared to March 2019.

**Fig 6: CTRS caseload by family type, March 2019 to March 2020**



Source: *Datatank*

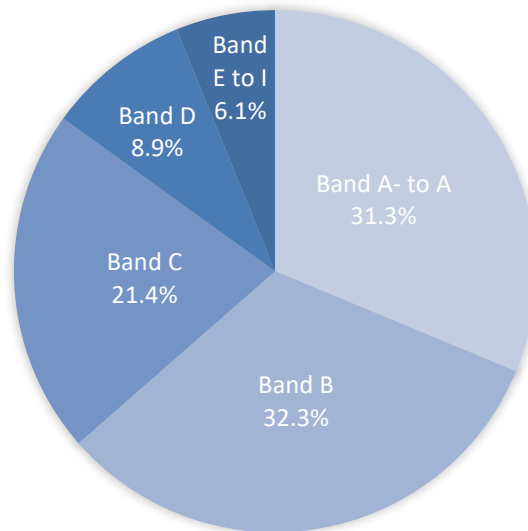
Table A5 in Annex A provides the actual caseload figures by family type and local authority for March 2020.

### 3.8 CTRS caseload by council tax band

Figure 7 shows the proportion of CTRS households by council tax band in March 2020. Each chargeable dwelling is placed in a council tax band depending on the market value of the property on 1 April 2003. Band A properties are liable for the lowest rates of council tax and Band I properties attract the highest rates (Band A- reflects a reduced rate for properties adapted for disabled people).

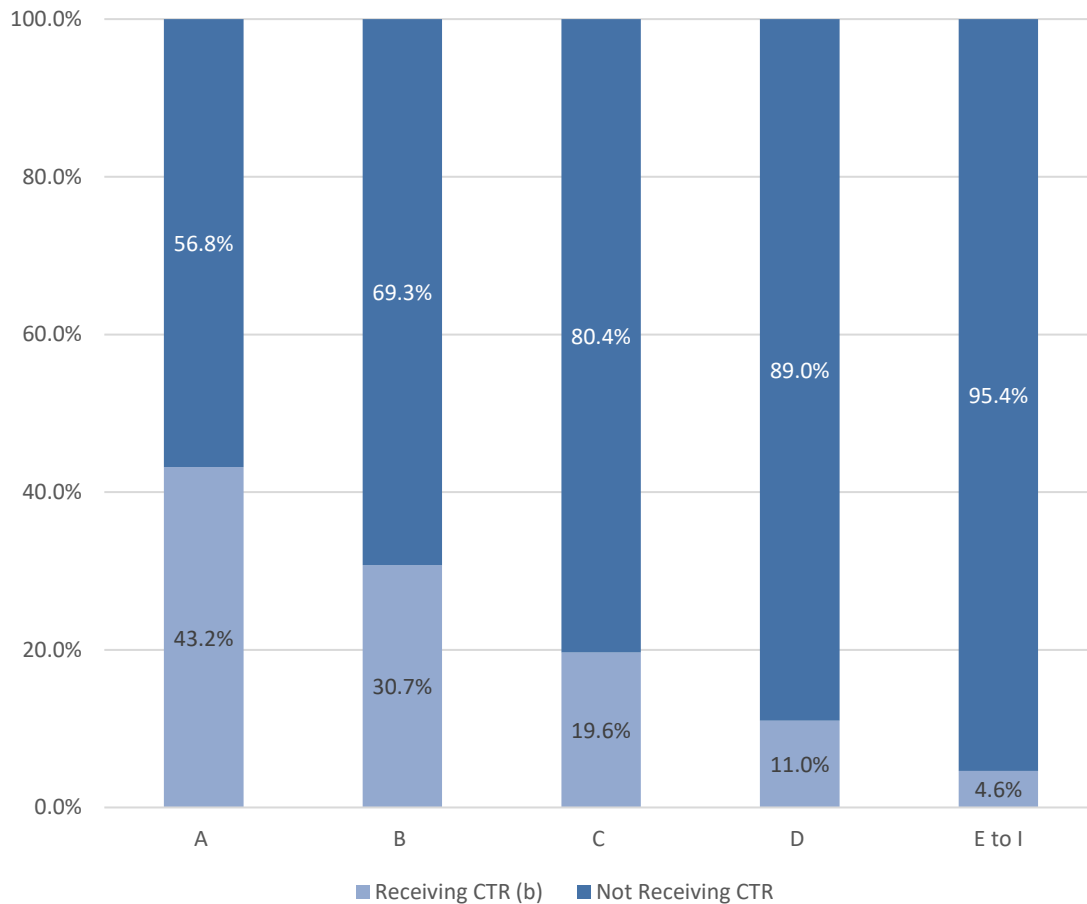
In Wales, 85% of households receiving a CTR were living in properties in Bands A- to C in March 2020. This can be attributed in part to the spread of dwellings across council tax bands, with almost three-quarters of chargeable dwellings being in Bands A to D.

**Fig 7: Percentage of overall caseload by council tax band, March 2020**



Source: Datatank

**Fig 8: Proportion of CTR households by council tax band, March 2020 (a)**



Source: *Datatank*

(a) Figures for the total amount of chargeable dwellings have been taken from StatsWales. Figures for the amount of CTR households have been taken from Datatank.

Figure 8 shows the proportion of chargeable dwellings in receipt of CTR by council tax band. Band A has the highest proportion of dwellings in receipt of CTR at 43.2%. Bands E to I have the lowest proportion of dwellings in receipt of CTR at 4.6%.

Table A6 in Annex A provides the actual CTRS caseload figures by local authority and council tax band as at March 2020.

## 4. Areas of Local Discretion

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

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

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

Local authorities in Wales made the following decisions for their CTR schemes for 2019-20:

- No local authority extended the standard four-week period during which eligible households are entitled to continue to receive a reduction in certain circumstances.
- One authority chose to backdate claims up to 26 weeks instead of three months.
- All authorities chose to disregard War Pensions in full when calculating income, above the statutorily prescribed £10 received in respect of war pensions.

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

## 5. Appeals

### 5.1 Valuation Tribunal for Wales

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

Table 3 shows the outcome of CTRS appeals received by the VTW in 2019-20. There were 29 appeals received in 2019-20 (up from 17 in 2018-19) and 38 were brought forward from 2018-19.

Of these, there were 40 disposals and 27 outstanding cases were brought forward into 2020-21.

Of the 40 disposed, 21 cases were settled before the tribunal panel hearing. Usually, the outcome of such cases is in favour of the appellant because an authority has reconsidered its initial decision following the receipt of additional evidence in relation to the appellant's claim.

**Table 3: Appeals to the Valuation Tribunal for Wales for 2019-20**

	Receipts		Disposals			Outstanding
	Received in 2018-19	Brought forward from 2017-18	Settled before tribunal hearing	Determined by tribunal	Strike-out	Cases brought forward to the next period
<b>Council Tax Reduction Appeals</b>	29	38	21	19	0	27

Source: VTW administrative data

## Annex A: CTRS additional statistics for 2019-20

**Table A1: Council tax levels 2019-20**

	Average Band D Council Tax (£) 2019-20	Increase in average Band D Council Tax (%) since 2018-19
Isle of Anglesey	1,572.32	9.13
Gwynedd	1,699.46	6.15
Conwy	1,603.13	9.12
Denbighshire	1,656.96	6.53
Flintshire	1,604.33	8.38
Wrexham	1,480.63	5.88
Powys	1,613.44	9.72
Ceredigion	1,595.82	7.56
Pembrokeshire	1,377.25	9.97
Carmarthenshire	1,587.69	5.82
Swansea	1,618.47	6.64
Neath Port Talbot	1,857.29	4.78
Bridgend	1,777.19	6.05
Vale of Glamorgan	1,551.69	5.85
Rhondda Cynon Taf	1,741.11	4.54
Merthyr Tydfil	1,849.12	6.56
Caerphilly	1,399.67	6.95
Blaenau Gwent	1,927.73	5.46
Torfaen	1,620.05	6.15
Monmouthshire	1,629.72	5.90
Newport	1,381.80	6.23
Cardiff	1,471.32	5.81
<b>Wales</b>	<b>1,590.85</b>	<b>6.62</b>

Source: Budget Requirement (BR) returns, StatsWales



**Table A2: CTRS live caseload, April 2019 to March 2020**

	Apr-2019	May-2019	Jun-2019	Jul-2019	Aug-2019	Sep-2019	Oct-2019	Nov-2019	Dec-2019	Jan-2020	Feb-2020	Mar-2020
Isle of Anglesey	5,739	5,778	5,734	5,730	5,713	5,711	5,689	5,718	5,701	5,697	5,757	5,802
Gwynedd	9,367	9,265	9,271	9,249	9,247	9,183	9,171	9,121	9,119	9,087	9,072	9,099
Conwy	10,230	10,173	10,184	10,162	10,090	10,086	10,081	10,081	10,065	10,064	10,056	10,084
Denbighshire	9,555	9,554	9,521	9,492	9,450	9,466	9,421	9,399	9,392	9,358	9,346	9,375
Flintshire	10,795	10,787	10,793	10,778	10,775	10,734	10,684	10,657	10,683	10,661	10,661	10,561
Wrexham	11,544	11,535	11,454	11,424	11,424	11,376	11,383	11,296	11,283	11,289	11,581	11,868
Powys	9,206	9,206	9,263	9,244	9,243	9,243	9,280	9,235	9,241	9,264	9,317	9,690
Ceredigion	5,372	5,329	5,292	5,293	5,268	5,258	5,221	5,261	5,264	5,303	5,329	5,340
Pembrokeshire	10,220	10,581	10,525	10,438	10,476	10,408	10,370	10,418	10,413	10,336	10,387	10,445
Carmarthenshire	15,453	15,453	16,000	16,000	16,000	15,899	15,911	15,836	15,829	15,822	15,849	16,017
Swansea	22,123	22,410	22,561	22,502	22,468	22,497	22,448	22,473	22,420	22,379	22,410	22,389
Neath Port Talbot	17,018	17,000	16,965	16,932	16,923	16,923	16,885	16,915	16,895	16,889	16,855	16,860
Bridgend	12,865	13,326	13,343	13,327	13,292	13,380	13,396	13,459	13,431	13,410	13,326	13,302
Vale of Glamorgan	9,560	9,523	9,492	9,485	9,521	9,519	9,508	9,507	9,533	9,547	9,506	9,566
Rhondda Cynon Taf	24,834	24,717	24,717	24,717	24,717	24,755	24,729	24,710	24,705	24,701	24,689	24,655
Merthyr Tydfil	6,076	6,586	6,334	6,327	6,351	6,348	6,342	6,338	6,323	6,309	6,309	6,305
Caerphilly	17,314	17,215	17,175	17,151	17,077	17,120	17,004	16,932	16,872	16,807	16,697	16,732
Blaenau Gwent	8,761	8,754	8,712	8,735	8,761	8,836	8,839	8,942	8,941	8,940	8,939	8,929
Torfaen	9,720	9,967	9,993	10,041	9,991	10,004	9,989	9,993	10,030	10,038	10,041	10,047
Monmouthshire	5,515	5,680	5,706	5,716	5,707	5,462	5,700	5,708	5,689	5,682	5,715	5,714
Newport	13,494	13,417	13,440	13,452	13,415	13,378	13,409	13,369	13,279	13,293	13,153	13,075
Cardiff	29,063	30,222	30,467	30,551	30,662	30,767	30,726	30,721	30,795	30,747	30,552	30,567
<b>Wales</b>	<b>273,824</b>	<b>276,478</b>	<b>276,942</b>	<b>276,746</b>	<b>276,571</b>	<b>276,353</b>	<b>276,186</b>	<b>276,089</b>	<b>275,903</b>	<b>275,623</b>	<b>275,547</b>	<b>276,422</b>

Source: Datatank

**Table A3: CTRS live caseload figures by age-group, March 2020 (a)**

	Total Caseload			Pensioner Caseload			Working Age Caseload		
	Number Live Cases March 2020	Number of Live Cases March 2019	Change since March 2019 (%)	Number Live Cases March 2020	Number of Live Cases March 2019	Change since March 2019 (%)	Number Live Cases March 2020	Number of Live Cases March 2019	Change since March 2019 (%)
Isle of Anglesey	5,802	6,004	-3.4	2,724	2,843	-4.2	3,077	3,160	-2.6
Gwynedd	9,099	9,336	-2.5	4,355	4,562	-4.5	4,744	4,774	-0.6
Conwy	10,084	10,215	-1.3	4,629	4,768	-2.9	5,455	5,447	0.1
Denbighshire	9,375	9,604	-2.4	4,099	4,206	-2.5	5,276	5,398	-2.3
Flintshire	10,561	10,741	-1.7	5,037	5,159	-2.4	5,524	5,582	-1.0
Wrexham	11,868	12,081	-1.8	4,721	4,955	-4.7	7,143	7,121	0.3
Powys	9,690	9,159	5.8	4,459	4,544	-1.9	5,230	4,615	13.3
Ceredigion	5,340	5,357	-0.3	2,307	2,349	-1.8	3,033	3,008	0.8
Pembrokeshire	10,445	10,628	-1.7	4,442	4,552	-2.4	6,000	6,076	-1.3
Carmarthenshire	16,017	16,214	-1.2	6,900	7,114	-3.0	9,109	9,084	0.3
Swansea	22,389	22,398	0.0	8,515	8,676	-1.9	13,874	13,722	1.1
Neath Port Talbot	16,860	16,939	-0.5	6,367	6,562	-3.0	10,493	10,377	1.1
Bridgend	13,302	13,445	-1.1	5,122	5,279	-3.0	8,180	8,166	0.2
Vale of Glamorgan	9,566	9,574	-0.1	3,805	3,859	-1.4	5,761	5,715	0.8
Rhondda Cynon Taf	24,655	24,871	-0.9	9,508	9,728	-2.3	15,147	15,143	0.0
Merthyr Tydfil	6,305	6,420	-1.8	2,425	2,479	-2.2	3,879	3,941	-1.6
Caerphilly	16,732	17,288	-3.2	7,071	7,322	-3.4	9,661	9,966	-3.1
Blaenau Gwent	8,929	8,790	1.6	3,423	3,534	-3.1	5,506	5,256	4.8
Torfaen	10,047	10,012	0.3	3,735	3,849	-3.0	6,310	6,159	2.5
Monmouthshire	5,714	5,719	-0.1	2,585	2,643	-2.2	3,129	3,075	1.8
Newport	13,075	13,459	-2.9	4,820	4,873	-1.1	8,255	8,586	-3.9
Cardiff	30,567	30,948	-1.2	9,695	10,110	-4.1	20,857	20,817	0.2
<b>Wales</b>	<b>276,422</b>	<b>279,202</b>	<b>-1.0</b>	<b>110,744</b>	<b>113,966</b>	<b>-2.8</b>	<b>165,643</b>	<b>165,188</b>	<b>0.3</b>

Source: Datatank

(a) 2019 figures include 48 cases, for which the age of the applicant is unknown  
2020 figures include 35 cases, for which the age of the applicant is unknown

**Table A4: CTRS live caseload by income status, March 2020**

	Total	Non-Passported	Income Support	Jobseekers Allowance	Employment Support Allowance	Pension Credit (Guarenteed Credit)	Universal Credit
Isle of Anglesey	5,802	1,569	326	168	1,193	1,692	854
Gwynedd	9,099	2,250	464	181	1,887	2,794	1,523
Conwy	10,084	2,467	521	194	2,024	2,912	1,966
Denbighshire	9,375	2,273	548	115	1,981	2,519	1,939
Flintshire	10,561	3,033	489	89	1,745	2,789	2,416
Wrexham	11,868	2,816	647	77	2,020	2,707	3,601
Powys	9,690	2,889	357	83	1,792	2,555	2,014
Ceredigion	5,340	1,377	208	64	1,398	1,465	828
Pembrokeshire	10,445	2,406	639	225	2,258	2,796	2,121
Carmarthenshire	16,017	4,135	884	371	3,861	4,161	2,605
Swansea	22,389	4,513	1202	326	5,684	5,417	5,247
Neath Port Talbot	16,860	3,887	986	136	4,129	3,595	4,127
Bridgend	13,302	3,404	898	89	3,202	2,820	2,889
Vale of Glamorgan	9,566	2,538	617	112	2,306	2,228	1,765
Rhondda Cynon Taf	24,655	5,173	1848	471	7,103	5,635	4,425
Merthyr Tydfil	6,305	1,301	441	84	1,602	1,418	1,459
Caerphilly	16,732	3,522	1163	333	4,638	4,306	2,770
Blaenau Gwent	8,929	1,959	512	133	2,343	1,891	2,091
Torfaen	10,047	2,363	456	36	2,020	2,069	3,103
Monmouthshire	5,714	1,670	214	55	1,162	1,429	1,184
Newport	13,075	2,610	829	186	3,142	3,059	3,249
Cardiff	30,567	7,295	1922	453	7,366	6,056	7,475
<b>Wales</b>	<b>276,422</b>	<b>65,450</b>	<b>16,171</b>	<b>3,981</b>	<b>64,856</b>	<b>66,313</b>	<b>59,651</b>

Source: Datatank

**Table A5: CTRS caseload by family type, March 2020**

	<b>Total</b>	<b>Single with no dependents</b>	<b>Single with one or more dependents</b>	<b>Couple with no dependents</b>	<b>Couple with one or more dependents</b>
Isle of Anglesey	5,802	3,499	919	998	386
Gwynedd	9,099	5,776	1,432	1,323	568
Conwy	10,084	6,219	1,608	1,593	664
Denbighshire	9,375	5,469	1,581	1,531	794
Flintshire	10,561	6,123	2,029	1,641	768
Wrexham	11,868	6,495	2,582	1,730	1,061
Powys	9,690	5,857	1,551	1,524	758
Ceredigion	5,340	3,281	783	872	404
Pembrokeshire	10,445	5,985	1,807	1,785	868
Carmarthenshire	16,017	9,394	2,632	2,673	1,318
Swansea	22,389	14,096	3,913	2,900	1,480
Neath Port Talbot	16,860	10,037	3,066	2,603	1,154
Bridgend	13,302	7,488	2,692	2,087	1,035
Vale of Glamorgan	9,566	5,652	2,063	1,201	650
Rhondda Cynon Taf	24,655	14,512	4,705	3,849	1,589
Merthyr Tydfil	6,305	3,713	1,198	973	421
Caerphilly	16,732	9,662	2,769	2,995	1,306
Blaenau Gwent	8,929	5,212	1,547	1,488	682
Torfaen	10,047	5,636	2,103	1,482	826
Monmouthshire	5,714	3,461	996	843	414
Newport	13,075	7,699	2,688	1,616	1,072
Cardiff	30,567	17,109	6,813	3,248	3,397
<b>Wales</b>	<b>276,422</b>	<b>162,375</b>	<b>51,477</b>	<b>40,955</b>	<b>21,615</b>

Source: Datatank

**Table A6: CTRS caseload by council tax band, March 2020 (a)**

	A-	A	B	C	D	E	F	G	H	I	Total
Isle of Anglesey	8	2,001	1,836	989	568	292	88	18	2	0	5,802
Gwynedd	1	2,561	3,657	1,704	670	384	104	17	1	0	9,099
Conwy	5	2,452	2,628	3,144	1,163	503	150	34	5	0	10,084
Denbighshire	2	1,951	2,738	3,224	890	354	151	58	6	1	9,375
Flintshire	14	2,008	2,986	3,562	1,100	574	251	62	3	1	10,561
Wrexham	3	2,266	4,513	3,465	933	445	188	40	13	2	11,868
Powys	6	2,193	2,819	2,301	1,015	799	412	115	13	3	9,676
Ceredigion	2	535	1,718	1,484	817	618	141	24	1	0	5,340
Pembrokeshire	1	2,637	2,815	3,046	1,046	652	180	44	8	2	10,431
Carmarthenshire	24	3,990	7,060	2,675	1,209	743	243	44	2	1	15,991
Swansea	18	8,030	8,164	3,579	1,644	621	258	45	12	7	22,378
Neath Port Talbot	26	6,656	7,986	1,410	520	198	52	12	0	0	16,860
Bridgend	10	4,576	4,451	2,551	1,096	417	164	27	4	2	13,298
Vale of Glamorgan	2	605	2,836	3,427	1,573	702	289	103	24	5	9,566
Rhondda Cynon Taf	63	16,311	5,158	2,243	539	236	77	25	3	0	24,655
Merthyr Tydfil	18	4,854	1,043	218	118	38	8	8	0	0	6,305
Caerphilly	19	6,407	6,476	2,811	735	193	70	19	1	1	16,732
Blaenau Gwent	23	6,968	1,509	278	109	36	5	1	0	0	8,929
Torfaen	6	3,176	4,065	2,274	295	149	62	8	0	0	10,035
Monmouthshire	0	174	1,672	1,680	1,352	440	252	102	35	5	5,712
Newport	4	3,297	4,836	3,302	1,076	370	142	41	6	1	13,075
Cardiff	8	2,496	8,246	9,765	6,149	2,770	890	203	27	10	30,564
<b>Wales</b>	<b>263</b>	<b>86,144</b>	<b>89,212</b>	<b>59,132</b>	<b>24,617</b>	<b>11,534</b>	<b>4,177</b>	<b>1,050</b>	<b>166</b>	<b>41</b>	<b>276,336</b>

Source: Datatank

(a) Figures do not include 86 cases where the band of the property is unknown