**COUNCIL TAX REDUCTION SCHEME:
STATISTICAL REPORT 2025-26**

Executive Summary

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

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

This Statistical Report provides an update on the operation of CTRS in Wales from April 2025 to March 2026. This aids transparency in an area where substantial funding continues to be allocated.

Headline figures

- 257,306 households in Wales were in receipt of a council tax reduction (CTR) in March 2026, compared to 256,489 in March 2025, an increase of 817 cases (0.3%).

- The estimated total value of reductions provided through the CTRS in Wales in 2025 to 2026 was £347.4 million, compared to £322.9 million in the previous financial year, an increase of £24.5 million (7.6%).

- 100,285 pensioner households in Wales received a CTR in March 2026, compared to 100,819 in March 2025, meaning pensioner caseload has fallen by 534 cases (0.5 %).

- 157,021 working-age households in Wales received a CTR in March 2026, compared to 155,670 in March 2025, an increase of 1,351 cases (0.9%).

- Of the 257,306 households in Wales in receipt of CTR, 218,414 (84.9%) paid no council tax at all.

- In March 2026, 23% of households receiving a CTR were passported cases from UK legacy benefits, whilst 15% were non-passported cases. 62% of households receiving a CTR were Universal Credit (UC) recipients.

- 85.3% of households receiving a CTR were living in properties in Bands A to C in March 2026.

- 13 new appeals in relation to CTRS were received by the Valuation Tribunal for Wales from April 2025 to March 2026, compared to 21 during the previous financial year.

Background

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

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

£244 million was provided in the local government settlement for CTRS for the 2013 to 2014 financial year. A fixed budget of £222 million was transferred to Wales from the UK Government. The Welsh Government provided an additional £22 million to support local authorities in continuing to provide all eligible households with their full entitlement to support. We have continued to maintain these arrangements each year since. We have also continued to maintain full entitlements to support under the scheme. Changes in caseload numbers reflect changes in the numbers of households who apply and meet the criteria for support.

This statistical report provides year-end data for Wales. It includes caseload and the value of reductions from April 2025 to March 2026 based on case management data. It also provides an analysis of the trends and patterns since the CTRS was introduced. All figures relating to the value of reductions have been rounded to the nearest £1,000.

Annex A provides additional statistics for the caseloads from 2019 to 2026 and data relating to the 2025 to 2026 financial year by local authority.

CTRS in Wales

Data is sourced from a modelling and forecasting tool which extracts detailed information on CTRS cases from the core revenue and benefits systems of Welsh local authorities. Snapshots of CTRS caseload are taken on a monthly basis, and the information is used to estimate the total value of reductions for the year. The information provides details of total caseload in March 2026, and the value of awards provided in the financial year from April 2025 to March 2026. 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 in March 2026 was 257,306. This compares with 256,489 in March 2025. The caseload has therefore increased by 817 cases (0.3%).

Nine local authorities saw a decrease in total caseload. Denbighshire saw the largest percentage decrease in caseload (1.7%).

Ten local authorities saw an increase in caseload with the largest percentage increase seen in Gwynedd (5.0%).

Table 1: CTRS Caseload in Wales

Local authority	**March 2025**	**March 2026**	**% change**
Isle of Anglesey	5,366	5,366	0.0
Gwynedd	7,992	8,391	5.0
Conwy	9,564	9,650	0.9
Denbighshire	8,742	8,592	-1.7
Flintshire	10,137	10,122	-0.1
Wrexham	10,828	10,766	-0.6
Powys	9,128	9,336	2.3
Ceredigion	5,161	5,160	0.0
Pembrokeshire	9,070	9,279	2.3
Carmarthenshire	15,206	15,357	1.0
Swansea	20,936	21,023	0.4
Neath Port Talbot	15,382	15,285	-0.6
Bridgend	12,130	11,945	-1.5
Vale of Glamorgan	8,937	8,909	-0.3
Rhondda Cynon Taf	23,168	23,128	-0.2
Merthyr Tydfil	5,791	5,867	1.3
Caerphilly	15,992	16,100	0.7
Blaenau Gwent	8,201	8,205	0.0
Torfaen	9,237	9,356	1.3
Monmouthshire	5,398	5,365	-0.6
Newport	12,192	12,278	0.7
Cardiff	27,931	27,826	-0.4
Wales	**256,489**	**257,306**	**0.3**

Source: Datatank Connect

The value of reductions is 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.

The estimated total value of reductions provided for all households in Wales between April 2025 and March 2026 was £347.4 million, compared to £322.9 million in the previous financial year. This is an increase £24.5 million (7.6%).

All local authorities saw an increase in the value of reductions provided. Gwynedd saw the largest increase (12.6%), whilst Bridgend saw the smallest increase (3.2%). Table 2 provides figures for the total value of reductions by local authority.

Table 2: Total value of CTRS awards in Wales

Local authority	**Total 2024-25 (£ thousand)**	**Total 2025-26 (£ thousand)**	**% change**
Isle of Anglesey	6,617	7,201	8.8
Gwynedd	10,502	11,821	12.6
Conwy	12,785	14,050	9.9
Denbighshire	11,627	12,196	4.9
Flintshire	13,227	14,615	10.5
Wrexham	13,460	14,654	8.9
Powys	12,201	13,546	11.0
Ceredigion	7,054	7,723	9.5
Pembrokeshire	11,063	12,277	11.0
Carmarthenshire	19,494	21,448	10.0
Swansea	25,323	27,074	6.9
Neath Port Talbot	20,174	21,517	6.7
Bridgend	16,524	17,046	3.2
Vale of Glamorgan	12,233	12,850	5.0
Rhondda Cynon Taf	26,665	28,041	5.2
Merthyr Tydfil	7,326	7,847	7.1
Caerphilly	17,545	19,130	9.0
Blaenau Gwent	10,274	10,866	5.8
Torfaen	10,588	11,411	7.8
Monmouthshire	7,822	8,491	8.5
Newport	14,214	15,316	7.8
Cardiff	36,221	38,275	5.7
Wales	**322,938**	**347,393**	**7.6**

Source: Datatank Connect

The total value of reductions provided will be impacted by annual council tax increases in each local authority.

Table 3 provides information about council tax rises by local authority for the financial year 2025 to 2026.

Table 3: Council tax rises for 2025 to 2026

Local authority	**Average Band D Council Tax 2025 to 2026 (£)**	**Annual increase (%)**
Isle of Anglesey	2,144	8.2
Gwynedd	2,340	8.3
Conwy	2,321	8.7
Denbighshire	2,217	6.1
Flintshire	2,246	8.9
Wrexham	2,193	8.9
Powys	2,234	8.8
Ceredigion	2,296	9.1
Pembrokeshire	2,060	9.2
Carmarthenshire	2,232	9.0
Swansea	2,143	6.2
Neath Port Talbot	2,441	7.0
Bridgend	2,358	5.0
Vale of Glamorgan	2,094	6.1
Rhondda Cynon Taf	2,190	5.2
Merthyr Tydfil	2,464	5.8
Caerphilly	1,956	7.9
Blaenau Gwent	2,428	5.4
Torfaen	2,059	5.5
Monmouthshire	2,277	7.9
Newport	1,984	6.9
Cardiff	1,926	5.4
Wales	**2,170**	**7.2**

Source: Budget Requirement (BR) returns from local authorities

Table 4 shows that overall, across Wales, 18.1% of households liable for council tax were receiving a reduction in March 2026.

This figure varies by local authority. Monmouthshire has the fewest CTR cases relative to all liable households (12.4%), while Blaenau Gwent has the largest caseload relative to all liable households (25.4%).

Table 4: CTRS cases relative to liable households

Local authority	**Number of liable households 2025 to 2026 (a)**	**CTRS caseload March 2026 (b)**	**Cases relative to liable households (%)**
Isle of Anglesey	34,749	5,366	15.4
Gwynedd	58,494	8,391	14.3
Conwy	55,980	9,650	17.2
Denbighshire	45,434	8,592	18.9
Flintshire	69,388	10,122	14.6
Wrexham	60,139	10,766	17.9
Powys	64,731	9,336	14.4
Ceredigion	33,970	5,160	15.2
Pembrokeshire	61,337	9,279	15.1
Carmarthenshire	87,338	15,357	17.6
Swansea	109,271	21,023	19.2
Neath Port Talbot	64,806	15,285	23.6
Bridgend	64,999	11,945	18.4
Vale of Glamorgan	60,842	8,909	14.6
Rhondda Cynon Taf	107,647	23,128	21.5
Merthyr Tydfil	26,747	5,867	21.9
Caerphilly	79,031	16,100	20.4
Blaenau Gwent	32,279	8,205	25.4
Torfaen	42,528	9,356	22.0
Monmouthshire	43,204	5,365	12.4
Newport	69,833	12,278	17.6
Cardiff	151,411	27,826	18.4
Wales	**1,424,158**	**257,306**	**18.1**

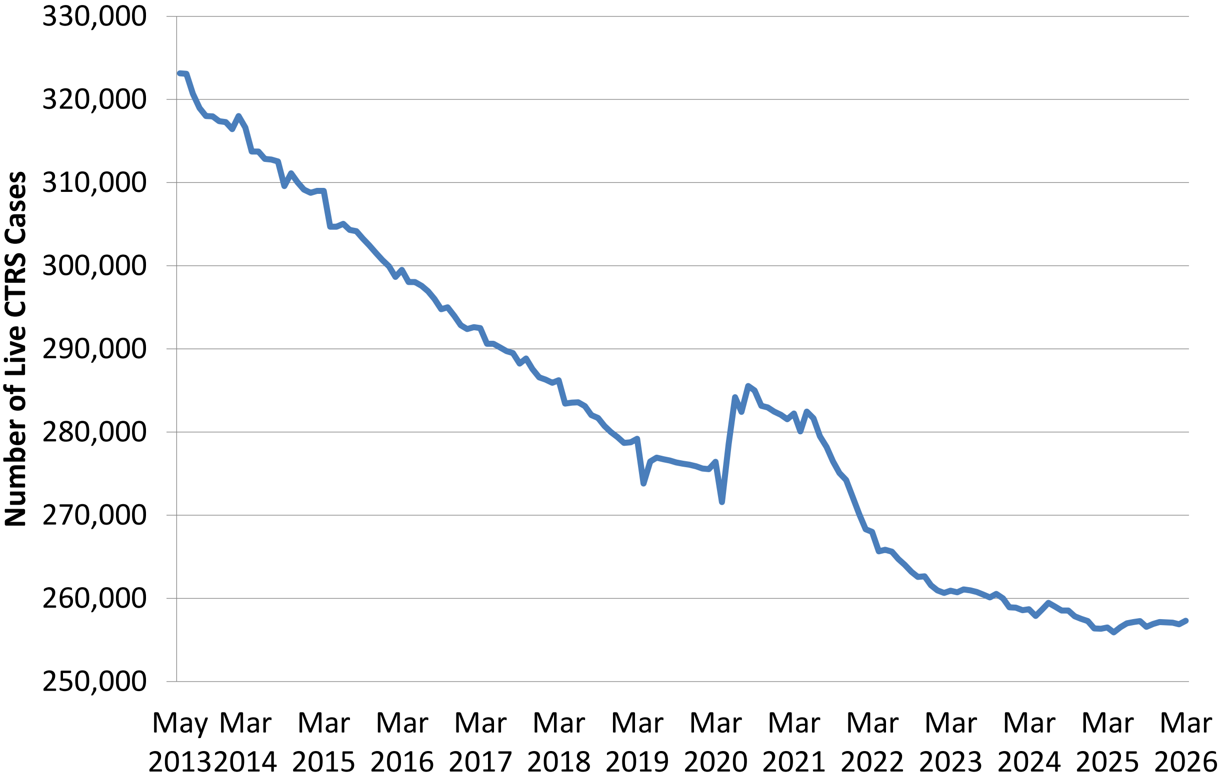
(a) Source: Council Tax Dwellings (CT1) returns from local authorities
(b) Source: Datatank Connect

Trends and Patterns

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

Overall caseload

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



Between April 2013 and the start of April 2020, the caseload had fallen by more than 50,000. The impact of the pandemic saw this trend reverse temporarily during the first lockdown period and by August 2020 levels had increased to 285,553, the highest since November 2017. The caseload began to decrease when the pandemic restrictions eased and in March 2026, total caseload was 257,306. This represents a decrease of 20% compared to May 2013.

Table 5 shows the decrease by working age and pension age households.

Table 5: CTRS caseloads May 2013 to March 2026

Household	May 2013	March 2026	% reduction
Working age	186,759	157,021	16%
Pension age	135,204	100,285	26%
Total	321,963	257,306	20%

Since 2013 the overall pensioner household caseload across Wales has reduced by 25% which may in part be due to changes in the state pension age for both men and women. This was increased to 66 for both men and women in October 2020. There may also have been a decline in the proportion of pensioners who go on to receive a CTR for other reasons. This could, for example, include new pensioners with higher incomes who are more likely to be owner-occupiers and less likely to apply for a reduction.

Table A1 in Annex A provides the monthly live-caseload figures for the period from March 2019 to March 2026 by local authority. This provides a further breakdown by working age and pension age caseloads.

CTRS caseload by age

Table 6 illustrates the percentage of households receiving a CTR by age-group and local authority.

- Cardiff's CTR caseload has the highest proportion of working age households (67%) and therefore the lowest proportion of pensioner age households (33%).

- Isle of Anglesey's CTR caseload has the highest proportion of pensioner households (45.9%) and the lowest proportion of working age households (54.1%).

Table 6: proportion of CTR households by age group March 2026

Local Authority	Working Age Caseload	Pension Age Caseload
Cardiff	67.0%	33.0%
Newport	64.9%	35.1%
Rhondda Cynon Taf	64.2%	35.8%
Neath Port Talbot	63.9%	36.1%
Bridgend	63.3%	36.7%
Merthyr Tydfil	63.1%	36.9%
Torfaen	63.1%	36.9%
Swansea	62.6%	37.4%
Wrexham	61.1%	38.9%
Blaenau Gwent	60.6%	39.4%
Vale of Glamorgan	60.2%	39.8%
Ceredigion	59.4%	40.6%
Caerphilly	59.3%	40.7%
Carmarthenshire	59.0%	41.0%
Denbighshire	57.5%	42.5%
Monmouthshire	56.6%	43.4%
Powys	56.1%	43.9%
Gwynedd	55.8%	44.2%
Pembrokeshire	55.8%	44.2%
Conwy	55.6%	44.4%
Flintshire	54.9%	45.1%
Isle of Anglesey	54.1%	45.9%

Source: Datatank Connect

Table A2 in Annex A provides the caseload figures by age group showing the percentage change between March 2025 and March 2026.

There were 157,021 working-age cases in March 2026. This is an increase of 1,351 cases compared to March 2025 (0.9%). Bridgend saw the largest decrease (2.0%), whilst Gwynedd saw the largest increase (11.5%).

There were 100,285 pensioner households receiving a CTR in March 2026 compared to 100,819 in March 2025. This is a 0.5% decrease. Rhondda Cynon Taf saw the largest decrease (2.7%), whilst Powys saw the largest increase (1.1%).

CTRS caseload by value of award

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

In Wales in March 2026, 84.9% (218,414) of CTR households received a full CTR award and were not liable to pay any council tax. Across local authorities this ranged from 78.6% of CTR households in Monmouthshire to 89.4% of CTR households in Newport.

Table 7: Percentage of CTR households in receipt of a full award in March 2026

	Total number of awards	Full CTR award	%
Isle of Anglesey	5,366	4,329	80.7
Gwynedd	8,391	6,867	81.8
Conwy	9,650	7,940	82.3
Denbighshire	8,592	7,188	83.7
Flintshire	10,122	8,121	80.2
Wrexham	10,766	8,753	81.3
Powys	9,336	7,381	79.1
Ceredigion	5,160	4,118	79.8
Pembrokeshire	9,279	7,691	82.9
Carmarthenshire	15,357	12,903	84.0
Swansea	21,023	18,380	87.4
Neath Port Talbot	15,285	13,184	86.3
Bridgend	11,945	9,952	83.3
Vale of Glamorgan	8,909	7,433	83.4
Rhondda Cynon Taf	23,128	20,339	87.9
Merthyr Tydfil	5,867	5,158	87.9
Caerphilly	16,100	14,115	87.7
Blaenau Gwent	8,205	6,989	85.2
Torfaen	9,356	7,785	83.2
Monmouthshire	5,365	4,219	78.6
Newport	12,278	10,974	89.4
Cardiff	27,826	24,595	88.4
Wales	**257,306**	**218,414**	**84.9**

Source: Datatank Connect

CTRS caseload by assessment status

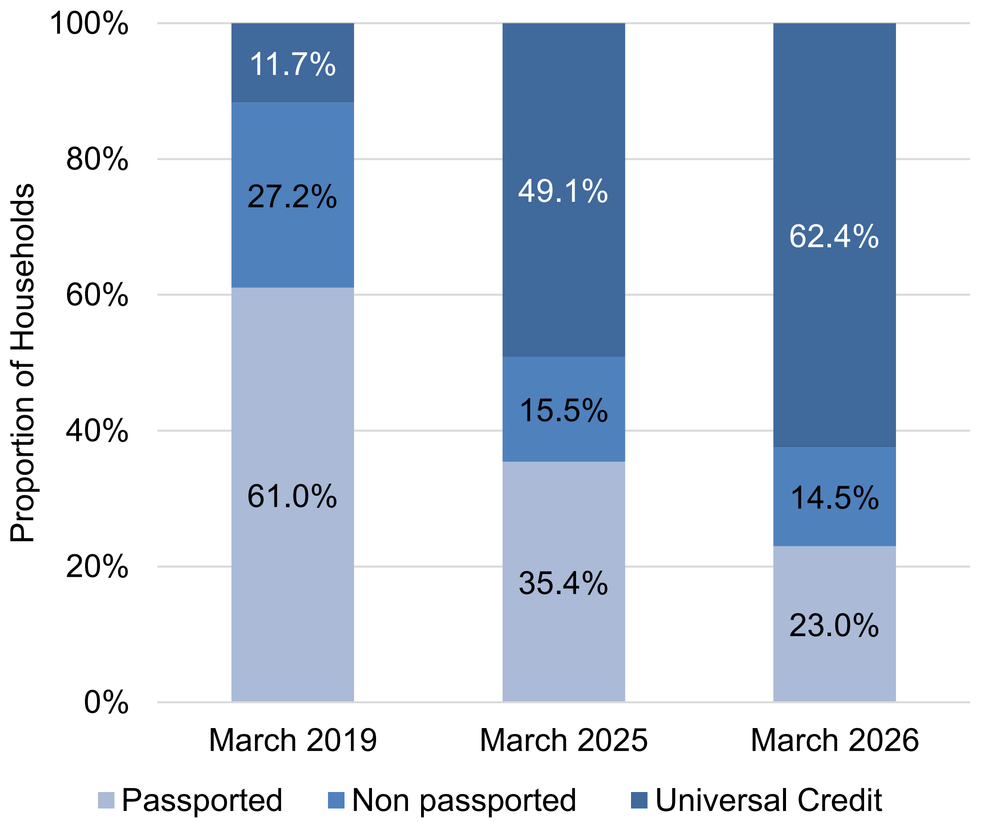
If a household receives Income Support, Income Based Job-Seekers Allowance (JSA), Income Based Employment and Support Allowance (ESA) or Pension Credit (Guarantee Credit), they are referred to as a ‘passported case’. This is because they will be entitled to 100% support (less any relevant deductions) when 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’.

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

- Passported cases accounted for 23% of the overall CTR caseload in March 2026. This compares to 61% in March 2019.
- Standard non-passported cases accounted for 14.5% of CTR cases in March 2026, compared to 27.2% in March 2019.
- Households who received UC made up 62.4% of the overall CTR caseload in March 2026 compared to 11.7% in 2019.

Figure 2: Proportion of CTR Households by Status, March 2019 to March 2026



With the introduction of UC and the closure of legacy benefits to new claimants, the proportion of passported and standard non-passported cases is expected to continue to decline, while the proportion of UC cases is expected to increase steadily.

Table 8 shows the proportion of CTRS households by assessment status for each local authority in March 2026 and shows:

- In Cardiff almost 68.5% of CTR households are in receipt of UC, with 19.6% of cases in receipt of passported benefits.

- In contrast in Isle of Anglesey 27.7% of CTR households are in receipt of passported benefits with 53.9% in receipt of UC.

Table 8: Percentage of CTR households by assessment status March 2025

Local authority	Non passported	Passported	Universal Credit
Cardiff	11.9%	19.6%	68.5%
Merthyr Tydfil	12.2%	20.7%	67.0%
Newport	11.0%	22.3%	66.7%
Rhondda Cynon Taf	13.3%	21.0%	65.7%
Bridgend	13.4%	21.4%	65.2%
Torfaen	13.9%	21.0%	65.0%
Neath Port Talbot	13.9%	21.1%	65.0%
Swansea	12.4%	23.7%	64.0%
Wrexham	15.9%	21.5%	62.6%
Blaenau Gwent	16.7%	20.7%	62.5%
Vale of Glamorgan	16.0%	22.9%	61.1%
Ceredigion	14.4%	24.8%	59.7%
Denbighshire	16.6%	25.3%	58.1%
Ceredigion	14.4%	24.8%	60.8%
Caerphilly	15.0%	24.3%	60.7%
Carmarthenshire	15.8%	24.4%	59.7%
Monmouthshire	16.8%	24.8%	58.4%
Denbighshire	16.6%	25.3%	58.1%
Pembrokeshire	15.9%	26.3%	57.8%
Conwy	16.0%	26.4%	57.2%
Gwynedd	15.4%	27.4%	60.7%
Powys	17.3%	25.5%	57.2%
Flintshire	19.8%	25.1%	55.1%
Isle of Anglesey	18.4%	27.7%	53.9%

Source: Datatank Connect

The impact of Universal Credit on the CTRS

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

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

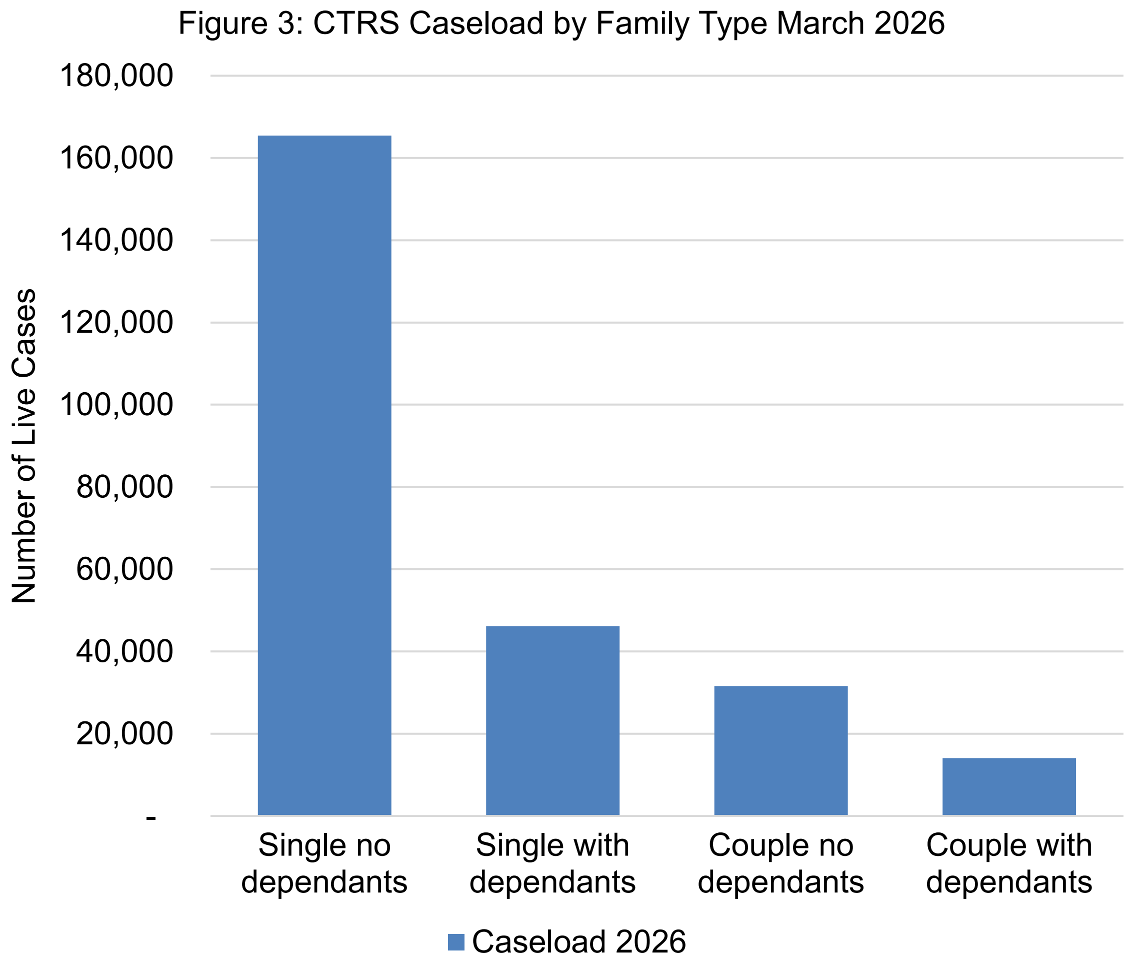
There is anecdotal evidence to suggest this change of approach is affecting the overall caseload for CTRS in Wales, as households who are migrated across to Universal Credit drop out of the CTRS system due to lack of awareness of needing to apply separately for CTR with their local authority. Universal 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 had under legacy benefits, it may become eligible for a reduced CTR or fall outside the income criteria for a CTR.

The Welsh Government previously commissioned a detailed assessment of the impact of Universal Credit on CTRS in Wales and the Final Report by Policy in Practice was published in July 2020.

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

The Welsh Government continues to do all it can to raise awareness of CTRS and provide help to low-income households. We legislated for local authorities to make greater use of the Department for Work and Pensions (DWP) Universal Credit data share from April 2025. This allows authorities to develop an auto-enrolment processes to assess CTRS eligibility and awards. This means that an applicant would not have to make a separate application, or provide additional information, to a local authority. This is dependent on the applicant indicating (by ticking a box during their UC application with DWP) that they are a council taxpayer and wish to apply for a reduction, to enable the data on the person to be shared with the local authority.

CTRS caseload by family type



- The largest category is single adult households with no dependants. These households (165,462) accounted for 64.3% of the total cases in March 2026.

- The number of single parent household recipients (46,132) accounted for 17.9% of the total cases in March 2026.

- The number of households comprising a couple with no dependants (31,633) accounted for 12.3% of the total cases in March 2026.

- The number of households made up of a couple with dependent children (14,079) in March 2026, accounted for 5.5% of the total cases.

Table A3 in Annex A provides the actual caseload figures by family type and local authority for March 2026.

CTRS caseload by council tax band

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

In Wales, 85.3% of households receiving a CTR were living in properties in Bands A- to C in March 2026. This can be attributed in part to the general spread of dwellings across council tax bands in Wales, with almost three-quarters of all chargeable dwellings in Wales being in Bands A to D.

Figure 4: Percentage of overall caseload by council tax band, March 2026

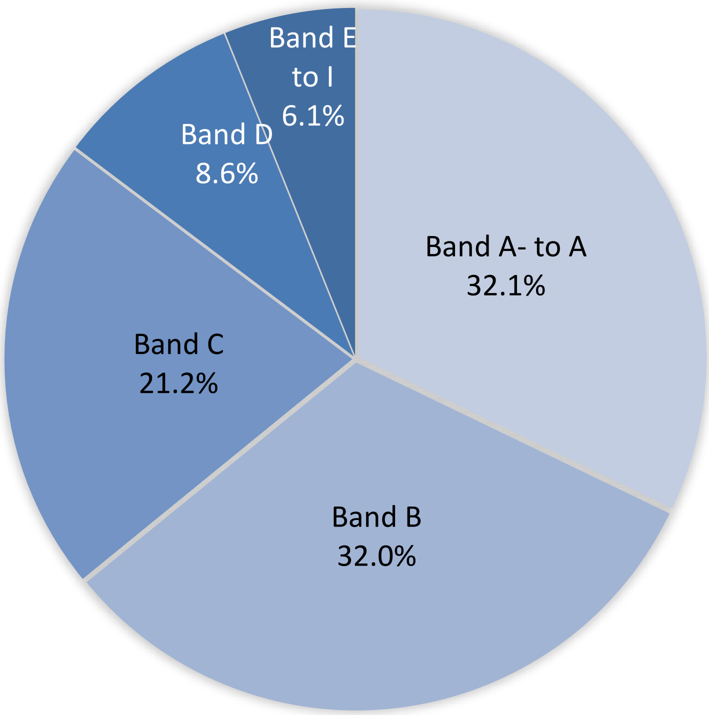


Table 9 indicates the percentage of each local authority's overall caseload by council tax bands A to C, D and E to I and shows:

- In Blaenau Gwent 98.0% of CTR households were in bands A to C properties, with just 59 households (0.7%) in bands E to I.

- In contrast in Monmouthshire 63.0% of CTR households were in bands A to C properties, with 14.0% in bands E to I.

Table 9: Percentage of total caseload by council tax band March 2026

Local authority	% in Bands A to C	% in Band D	% in Bands E to I
Blaenau Gwent	98.0	1.2	0.7
Merthyr Tydfil	97.5	1.6	0.9
Rhondda Cynon Taf	96.2	2.4	1.4
Neath Port Talbot	95.8	2.8	1.4
Torfaen	94.4	3.3	2.3
Caerphilly	93.9	4.4	1.7
Swansea	88.8	7.2	4.0
Bridgend	88.2	7.3	4.5
Newport	87.9	7.9	4.2
Gwynedd	87.5	7.0	5.4
Wrexham	86.5	7.4	6.1
Carmarthenshire	85.6	7.5	6.9
Denbighshire	85.1	8.8	6.1
Isle of Anglesey	85.0	8.6	6.4
Flintshire	82.3	9.4	8.3
Pembrokeshire	81.3	10.3	8.4
Conwy	81.1	11.6	7.3
Powys	76.7	10.0	13.3
Vale of Glamorgan	71.9	16.6	11.4
Ceredigion	70.5	15.5	14.0
Cardiff	67.7	19.6	12.7
Monmouthshire	63.0	23.0	14.0

Source: Datatank Connect

Figure 5 shows the proportion of all chargeable dwellings in receipt of CTR by council tax band. Band A has the highest proportion of dwellings in receipt of CTR at 40.3%. Bands E to I have the lowest proportion of dwellings in receipt of CTR at 4.1%.

Figure 5: Proportion of CTR Households by Council Tax Band, March 2026

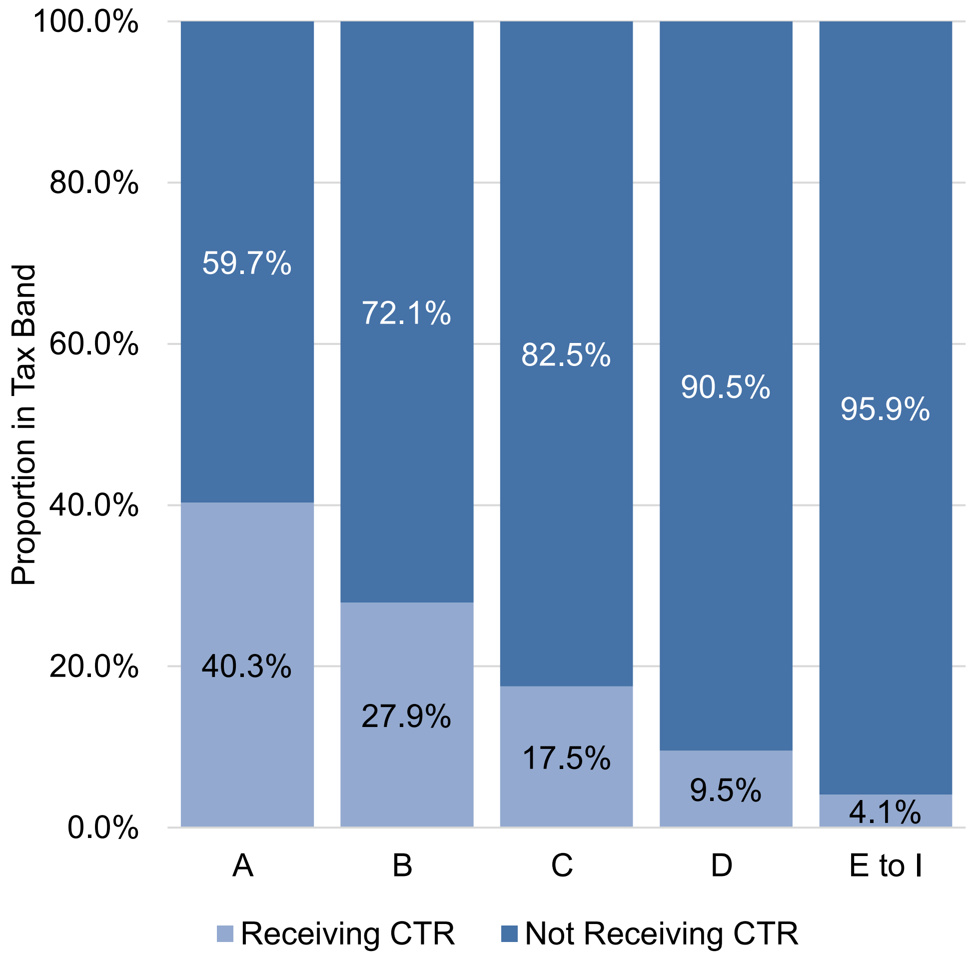


Table A4 in Annex A provides the proportion of households receiving CTR by local authority and council tax band in March 2026.

Areas of Local Discretion

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

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

- *Extended reduction period* – local authorities may increase the period during which eligible households are entitled to continue to receive a reduction in certain circumstances, beyond the standard four-week period.

- *Backdating of applications* – local authorities are able to backdate applications for reductions beyond the standard three-month period.

- *War Disablement Pensions and War Widow's Pensions* – local authorities are able to disregard more than the statutorily prescribed £10 of the money received in respect of these pensions when calculating income.

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

Appeals

Valuation Tribunal for Wales

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

Table 6 shows the outcome of CTRS appeals received by the VTW in the financial year from April 2025 to March 2026. There were 13 appeals received and five were brought forward from the previous financial year.

Two cases were settled before the tribunal panel hearing. Usually, the outcome of such cases is in favour of the appellant because an authority has reconsidered its initial decision following the receipt of additional evidence in relation to the appellant’s claim. At the end of March 2026, 10 cases remained outstanding.

Table 10: Appeals to the Valuation Tribunal for Wales between April 2025 and March 2026

Received	Brought forward from previous period	Settled before tribunal hearing	Determined by tribunal	Strike-out	Cases carried forward to next period
13	5	2	6	0	10