

Welsh Government

Council Tax Dwellings (CT1)

2024-25

Notes for Guidance

General

This form seeks information from county and county borough councils about their council tax base for 2024-25. This should be calculated with reference to dwellings shown on the draft valuation list for the authority as at 31 October 2021 compiled by the authority under section 22B(7) of the [Local Government Finance Act 1992](#), as inserted by the [Local Government Act 2003](#), but the figures should also take account of changes to the valuation list that appear likely to occur during 2024-25.

The calculations and figures supplied by authorities on this form should be in accordance with the Local Government Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995 (SI [1995/2561](#) as amended by SI [1999/2935](#) and the [Local Authorities \(Calculation of Council Tax Base\) and Council Tax \(Prescribed Classes of Dwellings\) \(Wales\) Amendment\) Regulations 2004](#) and [The Local Authorities \(Calculation of Council Tax Base\) \(Wales\) \(Amendment\) Regulations 2016](#). The information is required by the Welsh Government under its powers in section 68 of the Local Government Finance Act 1992.

Regulations and guidance have been published on the implementation of the council tax premiums on long term empty properties and second homes:

[Guidance on the Implementation of the Council Tax Premiums on Long-Term Empty Homes and Second Homes in Wales](#)

[The Council Tax \(Exceptions to Higher Amounts\) \(Wales\) Regulations 2015](#)

Cells that are white in colour can have data entered; all those in blue are automatically calculated and shouldn't be amended.

There is a validation sheet included within the form, please check this sheet and comment where appropriate before sending the form to the Welsh Government.

Line notes

Line

- A1 This is **not** the number of dwellings in each band shown on the valuation list, because that includes dwellings that are exempt from the council tax. The information required is the total number of **chargeable** dwellings in each band as derived with reference to the information supplied from the valuation list and taking account of dwellings that appear likely to be on the valuation list for all or part of 2024-25.
- A2 Dwellings subject to a disability reduction are those set out in the Council Tax (Reductions for Disabilities) Regulations 1992 (SI [1992/554](#) as amended by SI [1993/195](#) and SI [1999/1004](#)).
- A3 A dwelling in bands B to I which is subject to a disability reduction receives a reduction of one band for the purposes of calculating the council tax payable. From 1 April 2000, a ratio of 5/9 to a band D dwelling is to be applied to dwellings listed in band A which are subject to a disability reduction. To record these band A disability reductions, a notional valuation band of A* has been included on the form. Line A3 which is the adjustment of line A1 taking into account all disability reductions is thus dependent on the council tax band and should be calculated as follows.

A3A*	=	A2A		
A3A	=	A1A	-	A2A + A2B
A3B	=	A1B	-	A2B + A2C
A3C	=	A1C	-	A2C + A2D
A3D	=	A1D	-	A2D + A2E

$$\begin{aligned}
A3E &= A1E - A2E + A2F \\
A3F &= A1F - A2F + A2G \\
A3G &= A1G - A2G + A2H \\
A3H &= A1H - A2H + A2I \\
A3I &= A1I - A2I
\end{aligned}$$

where A3A* is the number of band A dwellings in line A3 with a disability reduction (i.e. column A* of line A3), A3A is the number of band A dwellings in line A3 (i.e. column A of line A3), A3B is the number of band B dwellings in line A3 (i.e. column B of line A3), and so on.

B1 to B4 The figures in this section are a breakdown of the adjusted chargeable dwellings shown in line A3.

This section asks for the number of dwellings receiving either no discount or premium, a 25% discount (excluding long term empty properties and second homes), a 50% discount (excluding long term empty properties and second homes), variable discounts, long term empty property or second homes discount and long term empty property or second homes premium.

When entering number of dwellings receiving no discount, this **should include** any empty properties or second homes that have been specified in parts H1 and H2.

Only dwellings eligible for the statutorily-required discount at whatever level should be recorded. Discounts given under section 13A of the 1992 Act as inserted by section 76 of the 2003 Act (local discounts) should not be included under this section or any other section of this form.

B5 The figures shown in B5 are brought forward from line G12 in Part G.

C2 The total dwellings discounted and including premiums is calculated by deducting from the adjusted chargeable dwellings (A3): the number of dwellings with a 25% discount (B2a) times 0.25 and the number of dwellings with a 50% discount (B2b) times 0.50 and the total variable discounts (B5). The long term empty property discount adjustments and second homes discount adjustments (B6) are deducted and premium adjustment (B7) added.

D1 Dwellings are exempt from the council tax if they fall within one of the classes prescribed in the Council Tax (Exempt Dwellings) Order 1992 (SI [1992/558](#), as amended by SI [1992/2941](#), SI [1993/150](#), SI [1994/539](#), SI [1995/619](#), SI [1997/74](#), SI [1997/656](#), SI [1998/291](#), SI [1999/536](#), SI [2000/1025](#)) and [2004/2921](#). Information on dwellings by class of exemption is requested in Part F of the form.

D2 Class O exempt dwellings need to be separately identified because of contributions in lieu of council tax (see note E4).

E4 This figure is the amount calculated by the billing authority under regulation 3(4) of the 1995 regulations. It represents the authority's estimate of the amount (if any) that is likely to be paid to the authority by the Secretary of State for Defence in respect of dwellings that fall within Class O of SI [1992/558](#). Contributions from the Secretary of State will be at the rate of 100 per cent of the council tax for dwellings which have residents and 50 per cent for those which do not. The amount must be expressed here in terms of Band D equivalent dwellings.

E6 The 100% council tax base for calculating revenue support grant is calculated excluding premiums using the band D equivalent figures from row C6.

F See also notes covering lines D1 and D2. Annex A gives an extensive list of exempt classes.

G1 to G12 The new Section 12(4) of the 1992 Act, as inserted by section 75 of the 2003 Act, enables to billing authorities to vary the level of discount given to prescribed dwellings for all or part of the authority area. Lines 1 to 12 of part G of this form calculate the total whole dwelling equivalent discount for each band. This total is then carried forward to line B5 in order to calculate the total number of discounted dwellings. This section allows for 5 different levels of discount. If this is not sufficient please inform the Welsh Government at the address on the front of the form and an amended form will be sent to you.

The CT1 form should not take account of any locally-funded discounts or exemptions made by billing authorities under section 13A of the Local Government Finance Act 1992, as inserted by section 76 of the Local Government Act 2003. This is because any decrease in the RSG taxbase made as a result of such discounts or exemptions would lead to an increase in entitlement to RSG and hence to the discounts being funded by central rather than local government.

Section H – Chargeable empty properties and second homes

This section collects data on chargeable empty properties and second homes. Long term empty properties and second homes that are included in section f (exemptions) should **not** be included here.

H1 and H2 Enter the number of chargeable empty properties (over 6 months) and second homes that do not receive a discount or premium and so are therefore not included in rows H3 to H6. Do not include properties that are exempt from council tax.

This data is **not** carried through to part B but should also be included when entering data into row B1.

H3 to H6 Enter details of the number of long term empty properties and second homes receiving discounts and premiums (empty over 12 months) by council tax band and percentage discount/premium. The section has been prepopulated with standard percentage discounts and premiums. If your authority applies a different discount or premium than is listed, this can be manually added to the last three rows of each section.

This data is carried through to part B.

H9 to H12 This section calculates the discount and premium adjustments to the dwellings using the data supplied in sections H3 to H6.

This data is carried through to part B.

ANNEX A

Council Tax – Exempt Classes

Class	Description
A	<p>A vacant dwelling which requires, or is undergoing, or has undergone, major repair work to render it habitable ("major repair work" includes structural repair work."), or is undergoing, or has undergone structural alteration. The exemption applies for no longer than: a continuous period of 12 months, or a period beginning on the day on which it became vacant, and ending six months after the day on which such work was substantially completed, whichever is the shorter.</p> <p>Authorities will need to serve a 'completion notice' to fix the date of substantial completion.</p>
B	<p>A dwelling which is owned by a charitable organisation, was last occupied for the purposes of the organisation and has been unoccupied for less than 6 months, disregarding any one period of less than six weeks during which it was occupied.</p>
C	<p>A dwelling which has been vacant for a continuous period of less than 6 months. A new dwelling would fall into this category following the service of a completion notice.</p>
D	<p>A dwelling which is unoccupied because the owner/tenant is detained in prison etc. and the property would have been the person's sole or main residence if they had not been detained. However, provided that the dwelling was the person's previous sole or main residence the exemption would still apply if the person had been a relevant absentee for the whole period.</p>
E	<p>An unoccupied dwelling which was the sole or main residence of the owner or tenant and that person is a patient in a NHS or military hospital or a patient in a hostel, nursing home, mental nursing home or residential care home in England, Wales or Scotland. This category will continue to apply so long as the person remains a relevant absentee.</p>
F	<p>An unoccupied dwelling which has been unoccupied since the date of death where the only the qualifying person in respect of the dwelling is such by virtue of being the executor or administrator and there is no other qualifying person in any other category. This class will apply up to, and for a maximum of 6 months following, the grant of probate or letters of administration with any one period of less than six weeks during which it was occupied being disregarded.</p>
G	<p>An unoccupied dwelling where occupation is prohibited by law or kept unoccupied by action taken under an Act of Parliament with a view to prohibiting occupation of the dwelling or to acquiring the dwelling.</p>
H	<p>A dwelling which is kept unoccupied for the purpose of being available for a minister of any religious denomination which is to be used as a residence from which to perform his duties.</p>
I	<p>An unoccupied dwelling which was the sole or main residence of the owner or tenant but the person is now resident in a place, which is not a hospital or home, for the purpose of receiving care etc. and the person has been a relevant absentee for the whole period.</p>
J	<p>An unoccupied dwelling which was the sole or main residence of the owner or tenant but that person is now in another place providing personal care to another person and, for the whole of the period, the qualifying person has been a relevant absentee.</p>
K	<p>An unoccupied dwelling which was last occupied only by student(s) as a sole or main residence and every qualifying person is a student and either has been a student for the whole of the period since, or become a student within 6 weeks of, the dwelling being his last sole or main residence.</p>
L	<p>An unoccupied dwelling which has been repossessed by the mortgagee under the terms of the mortgage.</p>

- M A dwelling which is a hall of residence provided predominantly for the accommodation of students and is either owned or managed by a university or similar organisation (see S.I.1992/548) or a charitable body or the dwelling is subject to an agreement whereby the institution can nominate the majority of occupiers of the accommodation.
- N A dwelling which is occupied wholly by: students over 18 years; and/or a student's spouse or dependent who is not a British Citizen and is prohibited from taking employment or claiming benefits; and/or people aged under 20 years who are undertaking a qualifying course of education or a full time course of education, as their sole or main residence or as term time accommodation.
- During vacation periods provided that a student, or a person on a qualifying or full time course, continues to hold the freehold, leasehold or licence to occupy the dwelling and either previously used, or intends to use, the dwelling as term time accommodation then, the exemption will continue to apply.
- O A dwelling owned by the Secretary of State for Defence which is held for armed forces accommodation, other than visiting forces accommodation.
- P A dwelling where at least one person who would be liable to the council tax in respect of the dwelling is a member, or a dependant of a member, of a visiting force under Part I of the Visiting Forces Act 1952.
- Q A dwelling which is unoccupied where the person who would be liable is a trustee in bankruptcy.
- R A dwelling consisting of a pitch or a mooring which is not occupied by a caravan or boat, respectively.
- S A dwelling occupied only by a person(s) under 18.
- T An unoccupied dwelling which is part of another dwelling, e.g. annexed accommodation that cannot be let without breaching planning control.
- U A dwelling occupied only by person(s) that are severely mentally impaired, or only occupied by person(s) that are severely mentally impaired together with students.
- V A dwelling where at least one person who would be liable to the council tax in respect of the dwelling is a diplomat, a person who would benefit from diplomatic immunity and certain members of their household. The person must not be; a British Citizen or subject, permanently resident in the United Kingdom; and have no other sole or main residence in the UK.
- W A dwelling that is part of a single property, comprising two or more dwellings which is occupied by a dependent relative of the resident of the other dwelling
- X A dwelling which is occupied by one or more care leavers; and where every resident is either a care leaver, a relevant person, or a severely mentally impaired person.
- “care leaver” means a person who is:
- aged 24 or under; and a category 3 young person as defined by section 104 of the Social Services and Well-being (Wales) Act 2014(4);
 - “relevant person” has the meaning given by paragraph 2(a) of Class N
 - “severely mentally impaired” has the meaning given in paragraph 2 of Schedule 1 to the Act.