



Llywodraeth Cymru  
Welsh Government

Chief Financial Officers,  
Welsh County and County Borough Councils

Parc Cathays / Cathays Park  
Caerdydd / Cardiff CF10 3NQ

25 October 2023

Dear Colleague,

### **COUNCIL TAX DWELLINGS RETURN (CT1) FOR 2024-25**

1. The above return seeks council tax base information for 2024-25 from county and county borough councils under section 68 of the Local Government Finance Act 1992.
2. The information requested should be calculated with reference to dwellings shown on the valuation list for the authority as at 31 October 2023 (supplied to the authority under section 22B(7) of the [Local Government Finance Act 1992](#) as inserted by section 77 of the [Local Government Act 2003](#). The figures should also take account of changes to the valuation list that appear likely to occur during 2024-25.
3. The [Local Authorities \(Calculation of Council Tax Base\) and Council Tax \(Prescribed Classes of Dwellings\) \(Wales\) Amendment\) Regulations 2004](#) (which came into force in November 2004) prescribed 1 November to 31 December as the period during which the calculation of the tax base for 2024-25 should take place. However, in order to meet the deadline for the calculation of the distribution of Revenue Support Grant (RSG) for 2024-25, we ask that provisional tax base information is supplied to us by **14 November 2023**. It is important that this provisional information is as close as possible to the actual tax base calculated for the authority and notified to its major precepting authority; significant differences could require adjustments to RSG entitlements via an amending report.

### **Use of the information**

4. The total discounted band D equivalents, before adjusting for the collection rate (E6), will be used in the calculation of entitlements to Revenue Support Grant for 2024-25 and this figure will appear in The Local Government Finance Report (No.1) (Wales) 2024-25. The information will also be published in a statistical release in January 2024.

### **Deadline for returning the information**

5. An estimate of the tax base for your authority is required for purposes of preparing the final local government settlement by the date below:
  - a. Certified copy and spreadsheet - **14 November 2023**.
6. The data must be in by the deadline to enable final decisions at a ministerial level to be taken on the local government settlement, which is to be published on 9 December. Failure to comply could result in the settlement having to be delayed.
7. Councils have until 31 December to calculate their tax base for tax setting purposes. A further certified copy of the CT1, showing the final tax base used for tax setting purposes (ratified by full council or by Executive decision), will therefore be required by **5 January 2024**. Significant differences between the

figures returned in November 2023 and January 2024 will need to be fully itemised in a separate reconciliation.

8. It will not be possible to extend the deadlines of the forms. If any problems are anticipated within the deadlines please contact us immediately.
9. The forms have been designed to enable data to be transferred automatically into our validation systems. It is therefore important that they remain protected. Please do not unprotect any pages as this may corrupt the automation process.

### **Contact addresses**

10. Please email completed spreadsheets to [lgfs.transfer@gov.wales](mailto:lgfs.transfer@gov.wales).  
We only need a certified copy at the Final stage, EITHER: emailed in PDF format which is our preferred option OR a hard copy posted to the address below. Unsigned copies will not be accepted.

Local Government Finance Statistics,  
Welsh Government,  
CP2,  
Cathays Park,  
Cardiff,  
CF10 3NQ

11. Queries concerning completion of the return should be directed to either:

- Bruce Anderson (telephone: 0300 025 9169) or
- Frank Kelly (telephone: 0300 025 5673) or
- by email to [lgfs.transfer@gov.wales](mailto:lgfs.transfer@gov.wales)

Thank you for your continued co-operation.

Yours sincerely,

**Anthony Newby**

Local Government Finance Statistics,  
Knowledge and Analytical Services,  
Health & Social Services Group,  
Welsh Government