

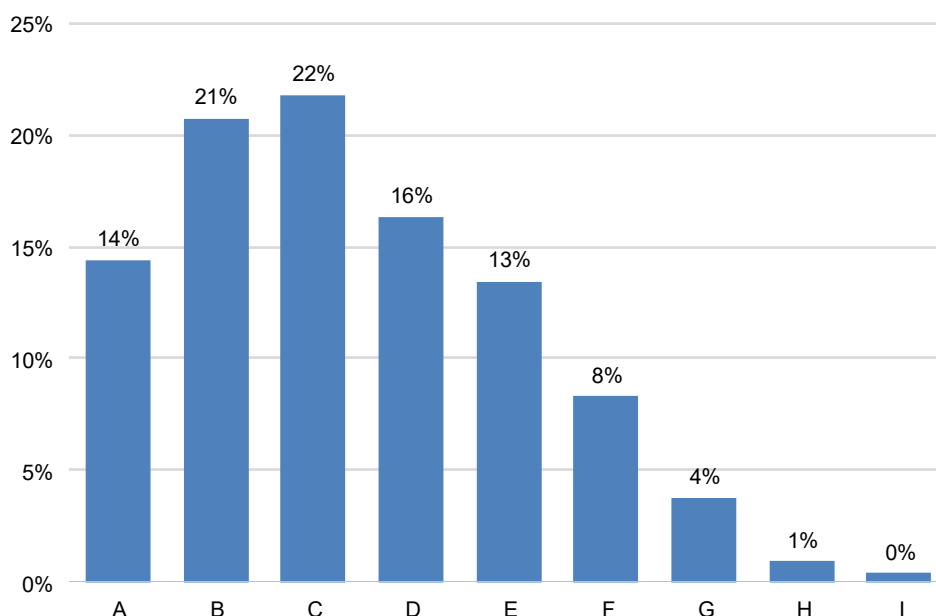


Council Tax Dwellings in Wales, 2024-25

18 January 2024
SFR 1/2024

- The total number of dwellings liable for council tax in Wales for 2024-25 is expected to rise by 5,766 or 0.4% over the previous year to 1,416,847. For calculating Revenue Support Grant, this total is equivalent to 1,275,829 band D dwellings. Gwynedd shows the highest increase of band D equivalent dwellings at 1.0%.
- Rhondda Cynon Taf has the highest number of band A dwellings (45,046). Blaenau Gwent has the highest proportion of dwellings in band A (58%), Monmouthshire has the lowest (1%).
- 36% of dwellings in Wales receive a 25% discount, generally due to being occupied by only one person liable for council tax.
- There are 64,309 dwellings in Wales that are exempt from council tax. This represents 4.3% of all dwellings. The largest exempt category is dwellings occupied only by students at 19,641, followed by empty and unfurnished dwellings at 14,311, with 9,183 dwellings being exempt due to the death of the former occupant.
- 17 local authorities are charging a long-term empty home premium and 15 are charging a second home premium. Most authorities no longer give discounts to long-term empty or second homes.
- The number of second homes chargeable for council tax is expected to decrease by 2,240 or 9.3%.

Chart 1: Distribution of dwellings by band, 2024-25



More detailed data can be found on the [StatsWales](https://stats.wales.gov.uk) website.

About this release

Council tax is a system of local taxation collected by local authorities. It is a tax on domestic property. Some people are exempt from paying council tax, some get a discount and some pay a premium.

This release provides details of the number of dwellings liable for council tax in Welsh local authorities for the financial year.

The Valuation Office Agency (VOA) produces a list of all domestic/residential dwellings in each band in each county. County councils use this list to estimate their taxbase, i.e. the total number of dwellings liable for council tax.

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Table 1 shows that Rhondda Cynon Taf has the highest number of band A dwellings at 45,046 (i.e. the band with the lowest value properties). This accounts for 22% of all band A dwellings. Monmouthshire has the lowest number of band A dwellings at 499.

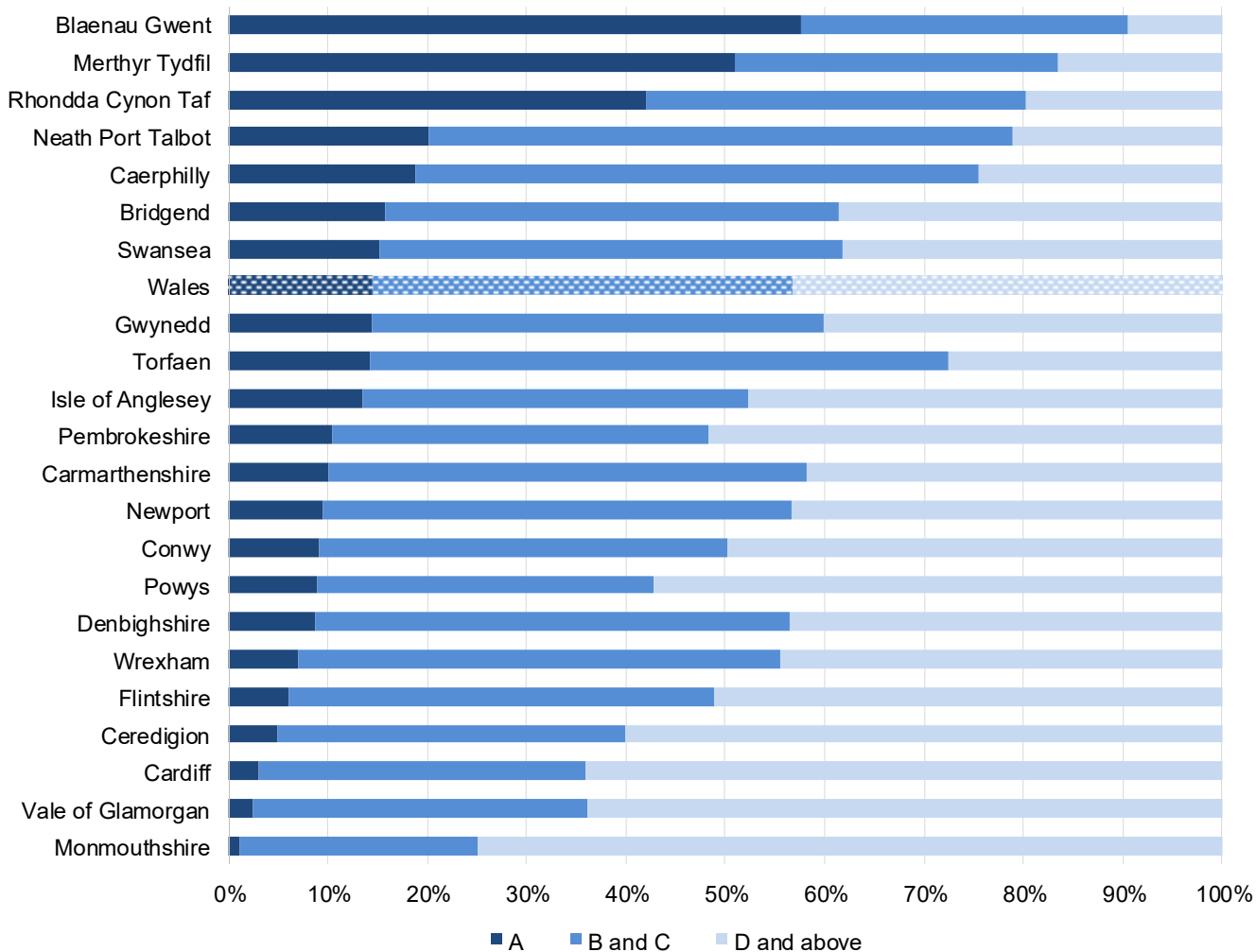
Table 1: Number of council tax chargeable dwellings by band, 2024-25 (a)

Billing authority	Band/Band values									Total chargeable dwellings
	A Under £44,000	B £44,001- £65,000	C £65,001- £91,000	D £91,001- £123,000	E £123,001- £162,000	F £162,001- £223,000	G £223,001- £324,000	H £324,001- £424,000	I Over £424,000	
Isle of Anglesey	4,650	6,640	6,741	7,111	5,391	2,654	1,039	158	54	34,438
Gwynedd	8,292	14,635	11,744	10,027	7,853	3,835	1,205	197	74	57,861
Conwy	5,089	7,959	15,057	11,518	8,962	4,947	1,897	416	159	56,004
Denbighshire	3,910	7,194	14,443	7,801	5,493	3,841	2,015	320	166	45,183
Flintshire	4,206	9,250	20,292	13,008	10,854	7,616	3,171	579	216	69,192
Wrexham	4,202	12,316	16,582	9,924	8,013	5,068	2,529	698	289	59,621
Powys	5,752	8,976	12,793	10,457	12,195	9,448	4,067	569	196	64,453
Ceredigion	1,646	4,595	7,249	7,156	8,605	3,576	924	97	21	33,869
Pembrokeshire	6,323	9,141	13,970	11,040	12,076	5,895	2,032	315	90	60,882
Carmarthenshire	8,725	23,653	18,309	14,283	13,089	6,545	2,198	292	73	87,167
Swansea	16,425	27,185	23,671	16,048	12,258	7,841	3,745	1,157	520	108,850
Neath Port Talbot	13,004	26,600	11,434	7,215	4,419	1,365	525	108	21	64,691
Bridgend	10,207	15,018	14,509	10,924	7,840	4,375	1,465	286	105	64,729
Vale of Glamorgan	1,422	6,325	13,995	11,520	10,406	7,540	5,784	2,234	1,038	60,264
Cardiff	4,628	18,263	31,172	34,640	27,309	20,218	9,984	2,711	1,425	150,350
Rhondda Cynon Taf	45,046	24,575	16,545	9,360	6,918	3,415	1,167	184	69	107,279
Merthyr Tydfil	13,661	6,470	2,218	2,160	1,532	562	158	2	7	26,770
Caerphilly	14,853	26,134	18,364	9,253	6,749	2,351	813	89	69	78,675
Blaenau Gwent	18,575	7,950	2,635	1,742	867	338	64	3	18	32,192
Torfaen	6,037	12,822	11,873	4,268	4,254	2,376	665	66	25	42,386
Monmouthshire	499	3,287	6,965	9,210	7,395	7,841	5,393	1,751	651	42,992
Newport	6,542	14,688	17,843	12,462	8,210	5,869	2,649	548	188	68,999
Wales	203,694	293,676	308,404	231,127	190,688	117,516	53,489	12,780	5,474	1,416,847

(a) Before disabled reductions and discounts, excludes exempt dwellings.

Chart 2 shows that over a half of dwellings in Blaenau Gwent and Merthyr Tydfil are in band A. 75% of dwellings in Monmouthshire are in band D or above.

Chart 2: Distribution of dwellings by band and authority, 2024-25



The council tax for each valuation band is a fixed ratio to that for band D. For example, a band A dwelling will pay 6/9 of the band D amount and a band I dwelling will pay 21/9 of the band D amount. By using these ratios, we can determine the concept of band D equivalent dwellings. This is used to calculate the council tax base (see glossary).

Table 2 shows that Gwynedd has the highest percentage increase in band D equivalent dwellings at 1.0%.

Table 2: Number of band D equivalent dwellings (a)

Billing authority	2023-24	2024-25	Difference	Percentage Difference (%)	Assumed collection rate (%)
Isle of Anglesey	31,272	31,242	-31	-0.1	98.5
Gwynedd	49,933	50,442	509	1.0	99.0
Conwy	51,643	51,725	82	0.2	98.0
Denbighshire	41,017	41,320	303	0.7	98.8
Flintshire	66,021	66,274	253	0.4	98.8
Wrexham	54,814	55,079	265	0.5	98.1
Powys	63,540	63,829	289	0.5	98.5
Ceredigion	32,609	32,622	13	0.0	98.5
Pembrokeshire	56,929	57,157	228	0.4	98.0
Carmarthenshire	76,997	77,240	243	0.3	97.5
Swansea	94,336	95,133	797	0.8	96.0
Neath Port Talbot	49,804	49,824	20	0.0	98.0
Bridgend	56,419	56,355	-64	-0.1	97.5
Vale of Glamorgan	64,188	64,521	333	0.5	97.1
Cardiff	152,319	152,081	-238	-0.2	98.5
Rhondda Cynon Taf	80,212	80,669	457	0.6	97.3
Merthyr Tydfil	19,403	19,284	-120	-0.6	96.0
Caerphilly	62,703	62,864	162	0.3	97.5
Blaenau Gwent	21,902	21,923	21	0.1	95.5
Torfaen	34,945	35,160	215	0.6	98.0
Monmouthshire	48,261	48,503	242	0.5	99.0
Newport	62,220	62,581	361	0.6	98.0
Wales	1,271,487	1,275,829	4,341	0.3	97.9

(a) 100% taxbase, in terms of band D equivalent dwellings for calculating Revenue Support Grant (RSG).

Table 3 provides figures for the total number of dwellings in Wales, those that are liable for council tax i.e. chargeable dwellings, those that are exempt from council tax, those that receive discount on their council tax and those that are required to pay a premium on their council tax.

In 2024-25, 533,428 or 38% of all chargeable dwellings will receive a discount. The number of dwellings incurring a premium is 28,468.

The number of second homes chargeable for council tax is expected to decrease by 2,240 or 9.3%.

Table 3: Council tax discounts, premiums and exemptions

	1996-97	2020-21	2021-22	2022-23	2023-24	2024-25
Total number of dwellings	1,245,713	1,449,232	1,454,608	1,463,005	1,471,306	1,481,156
Of which:						
Exempt dwellings	46,120	60,650	57,748	59,186	60,224	64,309
Chargeable dwellings	1,199,593	1,388,582	1,396,860	1,403,819	1,411,082	1,416,847
Of which (a):						
Dwellings with a 25% discount	373,169	504,070	511,517	519,786	525,735	529,914
Dwellings with a 50% discount	25,645	3,090	3,583	3,451	3,460	3,514
Dwellings with a variable discount	.	0	0	0	0	0
Dwellings with a 25% premium	.	4,323	3,529	3,400	2,416	0
Dwellings with a 35% premium	.	2,044	2,067	0	0	0
Dwellings with a 50% premium	.	12,829	13,953	7,126	3,822	2,981
Dwellings with a 75% premium	.	.	.	.	3,913	1,796
Dwellings with a 100% premium	.	1,454	3,639	11,492	8,471	16,194
Dwellings with a 150% premium	.	.	.	.	3,777	3,645
Dwellings with a 200% premium	.	.	.	.	.	3,494
Dwellings with a 300% premium	.	.	.	.	.	358
Band D equivalent dwellings (b)	1,008,031	1,261,643	1,270,778	1,280,985	1,290,846	1,308,044
Collection rate (percentage)	96.28	98.08	97.82	97.84	97.75	97.87
Net band D dwellings	970,487	1,237,412	1,243,028	1,253,341	1,261,775	1,280,215
Class O exempt dwellings (c)	1,884	808	795	784	748	729
Tax setting taxbase (d)	972,371	1,238,220	1,243,823	1,254,125	1,262,523	1,280,944
Memorandum:						
Dwellings subject to a disability reduction (e)	9,136	12,962	12,673	12,609	12,806	13,517
Total chargeable empty homes	.	24,671	25,701	22,140	22,457	22,634
Total chargeable second homes	.	24,423	24,873	23,974	24,170	21,931

. Data not applicable.

(a) 25% discounts are mainly due to single person occupancy.

(b) Adjusted chargeable dwellings are converted to band D equivalent dwellings. This includes premiums from 2017-18 onwards.

(c) A dwelling owned by the Secretary of State for Defence which is held for armed forces accommodation, other than visiting forces accommodation.

(d) Number of band D equivalent dwellings used to set the level of council tax.

(e) Dwellings eligible for a reduction of one band.

Discounts are given for several reasons such as sole occupancy and sharing a house with a student. Regional variations depend on a number of factors e.g. labour market, tenure type, students, rurality and prevalence of second homes.

Table 4 shows that Monmouthshire has the highest proportion of dwellings with no discount or premium whilst Blaenau Gwent has the highest proportion of single discounts.

Table 4 : Discounts, premiums and exemptions by authority, 2024-25

Billing authority	Dwellings with:														Total dwellings (c)
	No discount or premium		25% or single discount (a)		50% or double discount (a)		25% premium		50% or 75% premium		100% or greater premium		Full exemption (b)		
	number	% of total	number	% of total	number	% of total	number	% of total	number	% of total	number	% of total	number	% of total	
Isle of Anglesey	20,000	55.9	12,056	33.7	82	0.2	0	.	0	.	2,300	6.4	1,344	3.8	35,782
Gwynedd	32,941	54.1	20,290	33.3	180	0.3	0	.	0	.	4,450	7.3	3,045	5.0	60,906
Conwy	32,536	56.0	21,504	37.0	151	0.3	0	.	0	.	1,813	3.1	2,139	3.7	58,143
Denbighshire	26,533	56.9	17,444	37.4	157	0.3	0	.	0	.	1,049	2.2	1,465	3.1	46,648
Flintshire	44,039	61.7	24,315	34.1	83	0.1	0	.	587	0.8	168	0.2	2,136	3.0	71,328
Wrexham	36,705	59.5	22,607	36.7	66	0.1	0	.	0	.	243	0.4	2,030	3.3	61,651
Powys	39,105	58.8	23,291	35.0	143	0.2	0	.	1,209	1.8	705	1.1	2,097	3.2	66,550
Ceredigion	20,066	55.7	12,105	33.6	124	0.3	0	.	0	.	1,574	4.4	2,125	5.9	35,994
Pembrokeshire	35,458	56.5	21,329	34.0	238	0.4	0	.	0	.	3,857	6.1	1,911	3.0	62,793
Carmarthenshire	52,983	58.9	31,371	34.9	311	0.3	0	.	2,502	2.8	0	.	2,808	3.1	89,975
Swansea	62,567	53.1	43,353	36.8	424	0.4	0	.	0	.	2,506	2.1	9,043	7.7	117,893
Neath Port Talbot	38,461	57.2	26,067	38.8	163	0.2	0	.	0	.	0	.	2,518	3.7	67,209
Bridgend	41,446	62.7	22,610	34.2	55	0.1	0	.	0	.	618	0.9	1,414	2.1	66,143
Vale of Glamorgan	38,474	62.1	21,029	33.9	115	0.2	0	.	0	.	646	1.0	1,726	2.8	61,990
Cardiff	90,015	54.1	58,416	35.1	450	0.3	0	.	0	.	1,469	0.9	15,999	9.6	166,349
Rhondda Cynon Taf	62,929	56.5	42,136	37.8	237	0.2	0	.	479	0.4	1,498	1.3	4,102	3.7	111,381
Merthyr Tydfil	15,906	57.6	10,216	37.0	51	0.2	0	.	0	.	597	2.2	821	3.0	27,591
Caerphilly	48,902	60.3	29,616	36.5	157	0.2	0	.	0	.	0	.	2,394	3.0	81,069
Blaenau Gwent	19,115	57.7	12,971	39.1	106	0.3	0	.	0	.	0	.	941	2.8	33,133
Torfaen	25,786	59.5	16,527	38.1	73	0.2	0	.	0	.	0	.	969	2.2	43,355
Monmouthshire	27,843	63.2	14,902	33.8	49	0.1	0	.	0	.	198	0.4	1,068	2.4	44,060
Newport	43,141	60.6	25,759	36.2	99	0.1	0	.	0	.	0	.	2,214	3.1	71,213
Wales	854,951	57.7	529,914	35.8	3,514	0.2	0	-	4,777	0.3	23,691	1.6	64,309	4.3	1,481,156

(a) A single discount is a reduction of 25% to the council tax bill before benefits. A double discount is a reduction of 50%.

(b) Authorities with higher than average percentages are mainly due to student exemptions.

(c) The sum of all chargeable and exempt dwellings.

Chart 3 shows that over a third of dwellings receive a single discount, generally for single occupancy.

Chart 3: Proportion of dwellings that are exempt or receive a discount/premium

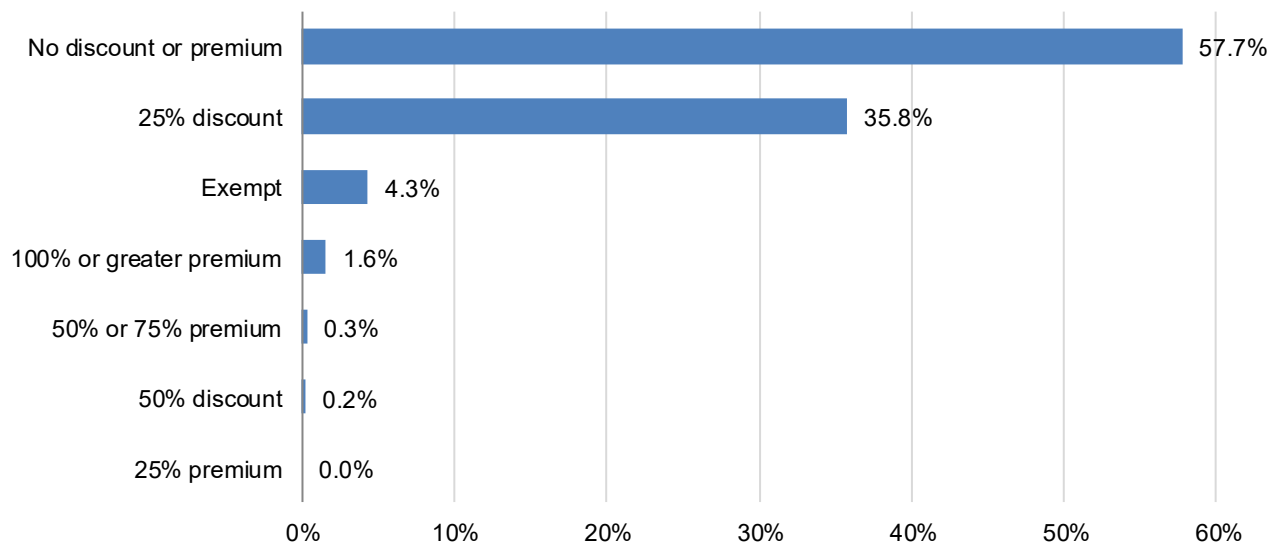


Table 5 shows that between 2023-24 and 2024-25, it is expected that type C exemptions (empty and unfurnished) will decrease by 957 or 6%. Dwellings occupied only by students are expected to increase by 2,755 or 16%.

Table 5: Number of council tax exemptions, by type of exemption

Type:	1996-97	2020-21	2021-22	2022-23	2023-24	2024-25	Type as a % of the total
						2024-25	
A New and structural alterations	12,571	3,899	3,678	4,069	3,605	3,750	5.8
B Unoccupied dwelling owned by charity	22	48	58	41	230	159	0.2
C Empty and unfurnished	10,619	17,438	13,758	14,866	15,268	14,311	22.3
D Qualifying person in detention	73	195	206	194	176	244	0.4
E Hospital/care home patients	2,960	2,995	3,116	2,828	2,815	3,201	5.0
F Dwelling vacant on death	4,246	6,377	7,141	7,543	8,127	9,183	14.3
G Dwellings where occupation is prohibited	1,643	700	714	579	625	571	0.9
H Clergy dwellings	129	105	104	104	129	130	0.2
I Receiving care	712	353	444	337	300	344	0.5
J Providing care	83	104	130	110	106	98	0.2
K Dwelling left unoccupied by students	104	11	11	9	13	18	0.0
L Repossessions	1,850	283	162	108	151	207	0.3
M Halls of residence	1,317	3,331	3,399	3,368	3,464	3,547	5.5
N Dwellings occupied only by students	5,423	16,802	16,610	16,734	16,886	19,641	30.5
O Ministry of defence dwellings	2,175	835	824	835	791	784	1.2
P Visiting forces accommodation	235	6	3	3	2	3	0.0
Q Dwellings left empty by bankrupts	90	47	29	19	17	37	0.1
R Caravan pitches and moorings	158	227	194	185	173	173	0.3
S Under 18 years	355	323	317	351	366	392	0.6
T An annex which is unoccupied	40	332	356	376	389	438	0.7
U Severely mentally impaired	1,315	5,218	5,352	5,291	5,307	5,607	8.7
V Diplomats	.	1	1	2	3	3	0.0
W Annex occupied by a dependant relative	.	527	495	470	451	471	0.7
X Care leavers	.	.	.	.	830	997	1.6
Total exemptions	46,120	60,157	57,102	58,422	60,224	64,309	100.0

. Data not applicable.

Chart 4 shows that empty and unfurnished dwellings and those occupied by students account for more than half of all exemptions.

Chart 4: Number of dwellings that are exempt from council tax by type of exemption

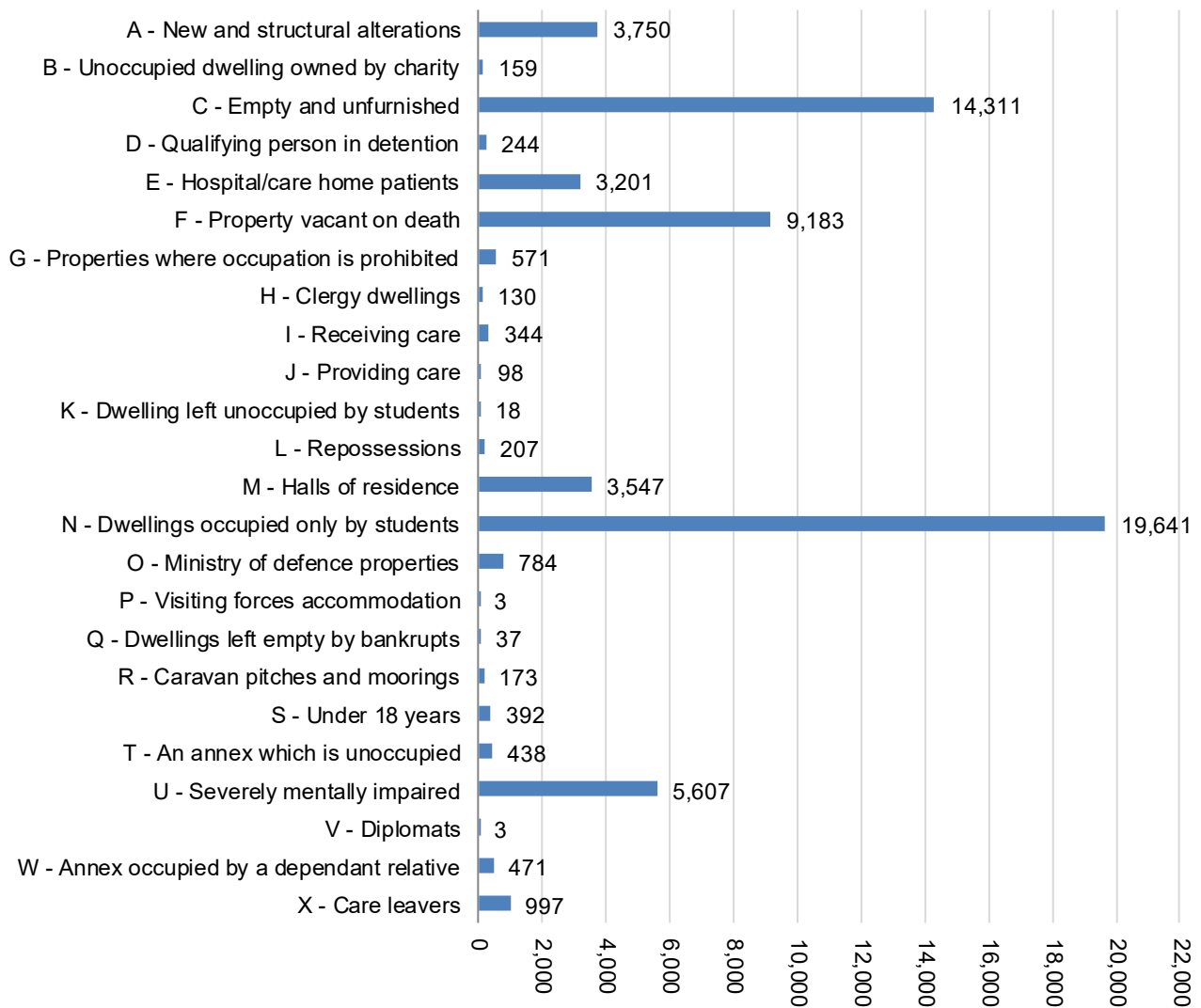


Table 6 shows the overall number of chargeable empty and second homes with a breakdown of whether they receive a discount or are charged a premium. 17 local authorities are charging a long-term empty home premium and 15 are charging a second home premium. Most authorities no longer give any discounts to long-term empty or second homes.

Table 6: Chargeable empty and second homes, discounts and premiums, 2024-25

Billing authority	Chargeable		Long-Term Empty Homes									Second Homes						Total	Total
	empty	second	Discount			Premium						Discount			Premium			chargeable	chargeable
	homes with no discount or premium	homes with no discount or premium	50%	25%	50%	75%	100%	150%	200%	300%	50%	25%	50%	75%	100%	150%	200%	homes	homes
Isle of Anglesey	0	0	0	0	0	0	346	0	0	0	0	0	0	0	1,954	0	0	346	1,954
Gwynedd	368	1,042	37	0	0	0	1,057	0	0	0	0	0	0	0	0	3,393	0	1,462	4,435
Conwy	338	107	31	0	0	0	549	0	0	0	0	0	0	0	1,264	0	0	918	1,371
Denbighshire	417	0	0	0	0	0	467	167	0	0	7	0	0	0	415	0	0	1,051	422
Flintshire	380	102	0	0	0	587	0	0	0	0	6	0	0	0	168	0	0	967	276
Wrexham	37	0	0	0	0	0	243	0	0	0	0	0	0	0	0	0	0	280	0
Powys	235	212	0	0	0	0	705	0	0	0	0	0	0	1,209	0	0	0	940	1,421
Ceredigion	204	93	0	0	0	0	219	85	34	0	0	0	0	0	1,236	0	0	542	1,329
Pembrokeshire	970	540	0	0	0	0	144	0	109	275	0	0	0	0	0	0	3,329	1,498	3,869
Carmarthenshire	619	335	0	0	1,845	0	0	0	0	0	0	0	658	0	0	0	0	2,464	993
Swansea	882	165	0	0	0	0	1,111	0	0	0	0	0	0	0	1,395	0	0	1,993	1,560
Neath Port Talbot	1,146	555	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,146	555
Bridgend	385	85	0	0	0	0	618	0	0	0	3	0	0	0	0	0	0	1,003	88
Vale of Glamorgan	263	248	0	0	0	0	392	0	0	0	0	0	0	0	254	0	0	655	502
Cardiff	697	1,143	0	0	0	0	612	0	0	0	0	0	0	0	857	0	0	1,309	2,000
Rhondda Cynon Taf	616	0	68	0	479	0	934	0	0	0	0	0	0	0	564	0	0	2,097	564
Merthyr Tydfil	174	0	2	0	0	0	334	0	0	0	0	0	0	0	263	0	0	510	263
Caerphilly	1,157	252	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,157	252
Blaenau Gwent	683	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	683	0
Torfaen	310	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	310	8
Monmouthshire	9	0	0	0	0	0	39	0	22	83	0	0	0	0	54	0	0	153	54
Newport	1,150	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,150	15
Wales	11,040	4,902	138	0	2,324	587	7,770	252	165	358	16	0	658	1,209	8,424	3,393	3,329	22,634	21,931

Glossary

Changes to levels of empty and second home premiums

The data in this release reflects the position as of 18 January 2024. Several authorities are yet to decide on whether to increase the level of premium they charge on empty and second homes in 2024-25.

Data sources

The taxbase information is collected centrally by the Welsh Government on the Council Tax Dwellings Return (CT1). The taxbase is then used by the Welsh Government to calculate levels of Revenue Support Grant for each county and police authority. County councils and police authorities use the taxbase to calculate the level of council tax necessary to meet their budgetary needs each year.

Background

Not every property on the VOA list is liable to pay full council tax, which is partly based on the property and partly based on the occupants of the property. Some properties are exempt, for example due to being empty for less than six months, or subject to a discount/premium. The full council tax bill assumes that there are two adults living in a dwelling. If only one adult lives in a dwelling (as their main home), the council tax bill is reduced by a quarter (25%).

Council tax bands and charges

Council tax bands in Wales were determined by the Welsh Government based on property values in April 2003.

The amount of council tax a person pays depends on the valuation of the property. Each property has been valued and placed in one of nine council tax bands by the Valuation Office Agency.

The valuation banding is based on the market value of the property as at 1 April 2003, not the current value. The valuation bands for Wales are as follows:

Valuation band	Value of the property
A	Up to £44,000
B	£44,001 -£65,000
C	£65,001 - £91,000
D	£91,001 - £123,000
E	£123,001 - £162,000
F	£162,001 - £223,000
G	£223,001 - £324,000
H	£324,001 - £424,000
I	£424,001 and above

Ratio to band D:

Band:	A	B	C	D	E	F	G	H	I
Ratio:	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	21/9

Tax base

This is the number of Band D equivalent dwellings in a local authority area. To calculate the tax base for an area, the number of dwellings in each council tax band is adjusted to take account of any discounts, premiums and exemptions. The resulting figure for each band is then multiplied by its proportion relative to Band D (from 6/9 for Band A to 21/9 for Band I) and the total across all nine bands is calculated. An authority's tax base is taken into account when it calculates its council tax.

Chargeable dwellings

Domestic dwellings in an area for which council tax is payable. It excludes dwellings on the valuation list which are exempt from paying council tax. Each chargeable dwelling is counted as one dwelling, whether or not a full council tax bill is payable for it.

Premiums

From 1 April 2017, local authorities are able to charge a premium on the standard rate of council tax on long-term empty homes and second homes in their areas. The legislative changes were made by the Housing (Wales) Act 2014 and the powers given to local authorities are discretionary. Whether to charge a premium on long-term empty homes or second homes (or both) is a decision made by each local authority.

Disabled council tax relief

If the occupiers of a dwelling are granted disabled relief for council tax purposes, this reduces the council tax band of the dwelling by one band i.e. if the dwelling would normally be a Band D dwelling, and after disabled relief the council tax band would be Band C. However, if the dwelling is in Band A, normally the lowest council tax band available, after disabled relief the band is said to be in council tax Band A-. The ratio of council tax payable for a band A- dwelling in relation to Band D is 5/9.

Exemption from council tax

There are 24 classes of exemption from council tax which range from a dwelling which is empty and unfurnished for a short term (six months) to a number of types of vacant dwellings including unoccupied clergy dwellings and dwellings left empty by deceased persons.

Long term empty homes

If a property liable for council tax is empty for more than six months, it is classed as a long term empty and may be subject to full council tax. After 12 months it may be subject to a council tax premium.

Second homes

For the purposes of council tax, a second home is a dwelling which is not a person's sole or main home and is substantially furnished. These dwellings are referred to in the Local Government Finance Act 1992 as 'dwellings occupied periodically' but they are commonly referred to as "second homes".

This definition is not limited to properties used as private weekend/holiday homes. It includes for example, dwellings retained for work purposes, dwellings available for sale, seasonal homes and caravans.

An [overview of the different data sources relevant to second homes in Wales](#) is available. The data in this publication is from an automatic extract from the individual Local Authorities' Revenue and Benefits systems, used by local authorities to process payments to and from local businesses, council tax payers and low income households. Snapshots of property level data are taken on a monthly basis and supplied to the Welsh Government by the ONS.

Quality information

Official Statistics are produced to high professional standards set out in the Code of Practice for Official Statistics. They undergo regular quality assurance reviews to ensure that they meet customer needs. They are produced free from any political reference.

This section provides a summary of information on this output against six dimensions of quality: Relevance, Accuracy, Timeliness and Punctuality, Accessibility and Clarity, Coherence, and Comparability.

Relevance

The statistics are important and have a number of uses, for example: advice to Ministers; local government finance revenue settlement calculations; unitary authority comparisons and benchmarking; expenditure in Wales compared to other countries; informing the debate in the National Assembly for Wales and beyond; assisting in research in public expenditure issues; economic analysis.

Accuracy

The main source of information on local authority council tax dwellings is the Council Tax Dwellings (CT1) return.

We collect 100% of returns from all twenty-two county councils. The collection is a 100% survey and as such no estimation of the figures is calculated, and hence there is no sampling error.

In tables where figures have been rounded to the nearest final digit there may be an apparent discrepancy between the sum of the constituent items and the total as shown.

Once we receive the data, it goes through further validation and verification checks, for example:

- arithmetic consistency checks;
- cross checks with other relevant data collections;
- thorough tolerance checks;
- cross checks with data from other government departments;
- verification that data outside of tolerances are correct.

The data that is collected adhere to recognised professional standards. Specifically, the finance data is required under legislation and also must adhere to CIPFA accounting procedures. However, further guidelines are also available on the interpretation of these standards to ensure consistency.

Timeliness and punctuality

The data collection is carried out in November and December. The data is published in January, this allows time to collect, collate and validate the data.

All outputs adhere to the Code of Practice by pre-announcing the data of publication through the [upcoming calendar](#) web pages.

Accessibility and clarity

The Welsh local government finance statistics are published in an accessible, orderly, pre-announced manner on the Welsh Government website at 9:30am on the day of publication. All releases are available to download for free.

More detailed data are also available at the same time on the StatsWales website and this can be manipulated online or downloaded into spreadsheets for use offline.

We aim to use Plain English in our outputs and all outputs adhere to the Welsh Government accessibility policy. Furthermore, all our headlines are published in Welsh and English.

We regularly peer review our outputs.

Comparability and coherence

Adhering to the professional code (CIPFA's SeRCOP) has meant that changes over time have been minimal. Where there have been time series which are not comparable from the start of the time series to the end this will be shown clearly in the outputs. Where advance warning is known of future changes these will be pre-announced in accordance with Welsh Government arrangements.

The existence of a professional code and our adherence to it provides assurance that the data are consistent across domains, such as local authorities.

Statistics on the number of dwellings liable for council tax are also published in both [England](#) and [Scotland](#).

National Statistics status

The [United Kingdom Statistics Authority](#) has designated these statistics as National Statistics, in accordance with the Statistics and Registration Service Act 2007 and signifying compliance with the [Code of Practice for Statistics](#).

National Statistics status means that official statistics meet the highest standards of trustworthiness, quality and public value.

All official statistics should comply with all aspects of the Code of Practice for Statistics. They are awarded National Statistics status following an assessment by the UK Statistics Authority's regulatory arm. The Authority considers whether the statistics meet the highest standards of Code compliance, including the value they add to public decisions and debate.

It is Welsh Government's responsibility to maintain compliance with the standards expected of National Statistics. If we become concerned about whether these statistics are still meeting the appropriate standards, we will discuss any concerns with the Authority promptly. National Statistics status can be

removed at any point when the highest standards are not maintained, and reinstated when standards are restored.

The continued designation of these statistics as National Statistics was confirmed in March 2019 following a [compliance check by the Office for Statistics Regulation](#). These statistics last underwent a [full assessment against the Code of Practice](#) in 2011.

Well-being of Future Generations Act (WFG)

The Well-being of Future Generations Act 2015 is about improving the social, economic, environmental and cultural wellbeing of Wales. The Act puts in place seven wellbeing goals for Wales. These are for a more equal, prosperous, resilient, healthier and globally responsible Wales, with cohesive communities and a vibrant culture and thriving Welsh language. Under section (10)(1) of the Act, the Welsh Ministers must (a) publish indicators (“national indicators”) that must be applied for the purpose of measuring progress towards the achievement of the wellbeing goals, and (b) lay a copy of the national indicators before Senedd Cymru. Under section 10(8) of the Well-being of Future Generations Act, where the Welsh Ministers revise the national indicators, they must as soon as reasonably practicable (a) publish the indicators as revised and (b) lay a copy of them before the Senedd. These national indicators were laid before the Senedd in 2021. The indicators laid on 14 December 2021 replace the set laid on 16 March 2016.

Information on the indicators, along with narratives for each of the wellbeing goals and associated technical information is available in the [Well-being of Wales report](#).

Further information on the [Well-being of Future Generations \(Wales\) Act 2015](#).

The statistics included in this release could also provide supporting narrative to the national indicators and be used by public services boards in relation to their local wellbeing assessments and local wellbeing plans.

Further details

This document is available at: <https://www.gov.wales/council-tax-dwellings-april-2024-march-2025>

A more detailed breakdown of the data contained in this release is available on our [StatsWales website](#).

Next update

January 2025 - Statistical first release and StatsWales update for 2025-26.

We want your feedback

We welcome any feedback on any aspect of these statistics which can be provided by email to stats.finance@gov.wales

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