



Llywodraeth Cymru
Welsh Government

Parc Cathays / Cathays Park
Caerdydd / Cardiff, CF10 3NQ

Chief Financial Officers,
Welsh Police And Crime Commissioners

19 February 2026

Dear Colleague,

Budget requirement return (BR2) for precepting police, 2026-27

This letter constitutes a notice under section 64(1) of the [Local Government Finance Act 1992 \(UKlegislation\)](#) ("the 1992 Act").

On 18 February 2026 we will be sending an e-mail to our contact in your organisation containing a weblink to a spreadsheet and notes for guidance on completing the return. The completed spreadsheet should be completed by your contact, printed then **certified by you**.

Once certified, please send the following:

- An electronic copy of the spreadsheet for data processing.
- A signed copy of the spreadsheet (preferably as a PDF) or by post.

Budget requirement information

You should use its return to supply the information required by section 64 of the 1992 Act, as amended, namely the budget requirement for 2026-27 (section 64(1)).

Section 64(3) requires that this information should be supplied **before the end of the period of seven days beginning with the day on which the budget requirement was calculated**. If you have calculated your budget requirement for 2026-27 before receiving this letter you may need to complete the return and send it to the Welsh Government **immediately**.

The latest date on which you may calculate your budget requirement for 2026-27 is **1 March 2026** (by virtue of section 40(5) of the 1992 Act). The completed BR2 form must therefore be received in the Welsh Government **no later than 6 March 2026**.

Substitute calculations of budget requirement

If you calculate a substitute budget requirement, you must inform the Welsh Government within seven days (section 64(3)). In that event a new form BR2 would have to be completed, certified and returned to the Welsh Government within that period.

Further information requested

This letter also constitutes a notice under sections 64(4) and 68 of the 1992 Act and section 230 of the Local Government Act 1972 to supply further information to the Welsh Government. The further information required are the items described in lines 2 to 18 of form BR2 and should, subject to what is said in item 1, be supplied at the same time as the information about your budget requirement or substitute budget requirement, as the case may be.

Amounts of council tax calculated more than seven days after calculation of budget requirement

Where you intend to calculate amounts of council tax **more than seven days after** you calculate your budget requirement, you will need to:

- Complete line 1 of form BR2 and ensure that the Welsh Government receives the certified form and spreadsheet **within the period specified** in section 64(3) of the 1992 Act;
- Complete the remaining lines of form BR2 after you have calculated amounts of certified tax and ensure that the Welsh Government receives the certified form and spreadsheet **as soon as possible**.

Errors and corrections

If you discover that there is an error or errors in information that you have supplied on form BR2, you should send the Welsh Government the new certified return and a revised spreadsheet **as soon as possible**.

In submitting a new return (whether as a result of a substitute calculation or because of corrections to errors), you must make clear that it replaces any previous return you have made.

Contact Details

Please send all correspondence, including notification of substitute calculations (see item 2) and enquiries in the first instance to: LGFS.Transfer@gov.wales

Phone enquiries: Jack Tennant on 03000 259221 or Frank Kelly on 03000 255673.

Postal address: Local Government Finance Statistics,
Knowledge and Analytical Services,
Welsh Government,
Cathays Park,
Cardiff,
CF10 3NQ

Thank you for your continued co-operation.

Kind regards,

Anthony Newby
Local Government Finance Statistics / Ystadegau Cyllid Llywodraeth Leol,
Knowledge and Analytical Services / Gwasanaethau Gwybodaeth a Dadansoddi,
Finance and Corporate Services / Cyllid a Gwasanaethau Corfforaethol,
Welsh Government / Llywodraeth Cymru