

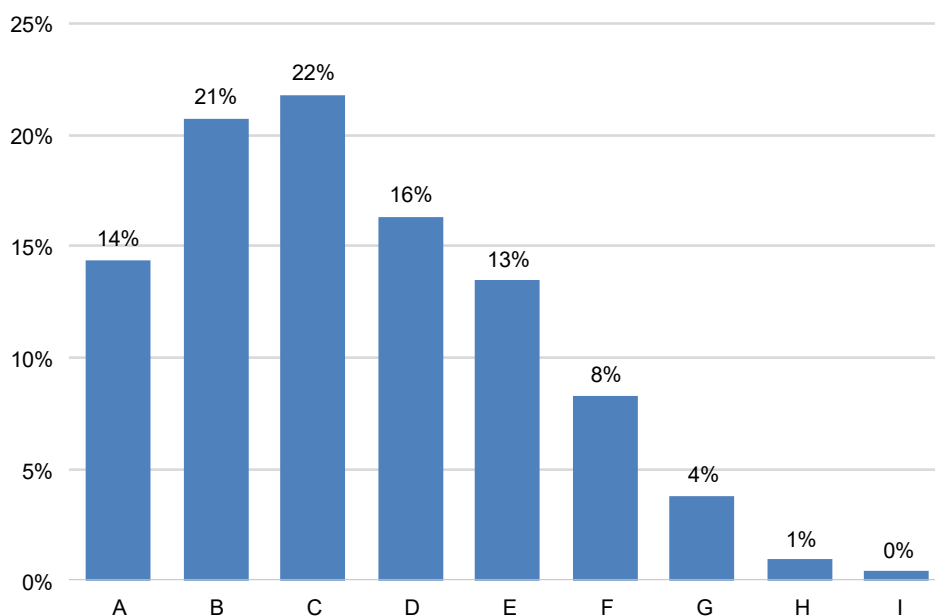


Council Tax Dwellings in Wales, 2023-24

19 January 2023
SFR 3/2023

- The total number of dwellings liable for council tax in Wales for 2023-24 is expected to rise by 7,262 or 0.5% over the previous year to 1,411,082. For calculating Revenue Support Grant, this total is equivalent to 1,271,487 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 (44,995). Blaenau Gwent has the highest proportion of dwellings in band A (58%), Monmouthshire has the lowest (1%).
- Over a third of dwellings in Wales receive a 25% discount, generally due to being occupied by only one person liable for council tax.
- There are 60,224 dwellings in Wales that are exempt from council tax. This represents 4.1% of all dwellings. The largest exempt category is dwellings occupied only by students at 16,886, followed by empty and unfurnished dwellings at 15,268, with 8,127 dwellings being exempt due to the death of the former occupant.
- 11 local authorities are charging a long-term empty home premium and 9 are charging a second home premium. Most authorities no longer give any discounts to long-term empty or second homes.

Chart 1: Distribution of dwellings by band, 2023-24



More detailed data can be found on the [StatsWales](https://stats.wales) 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 44,995 (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 485.

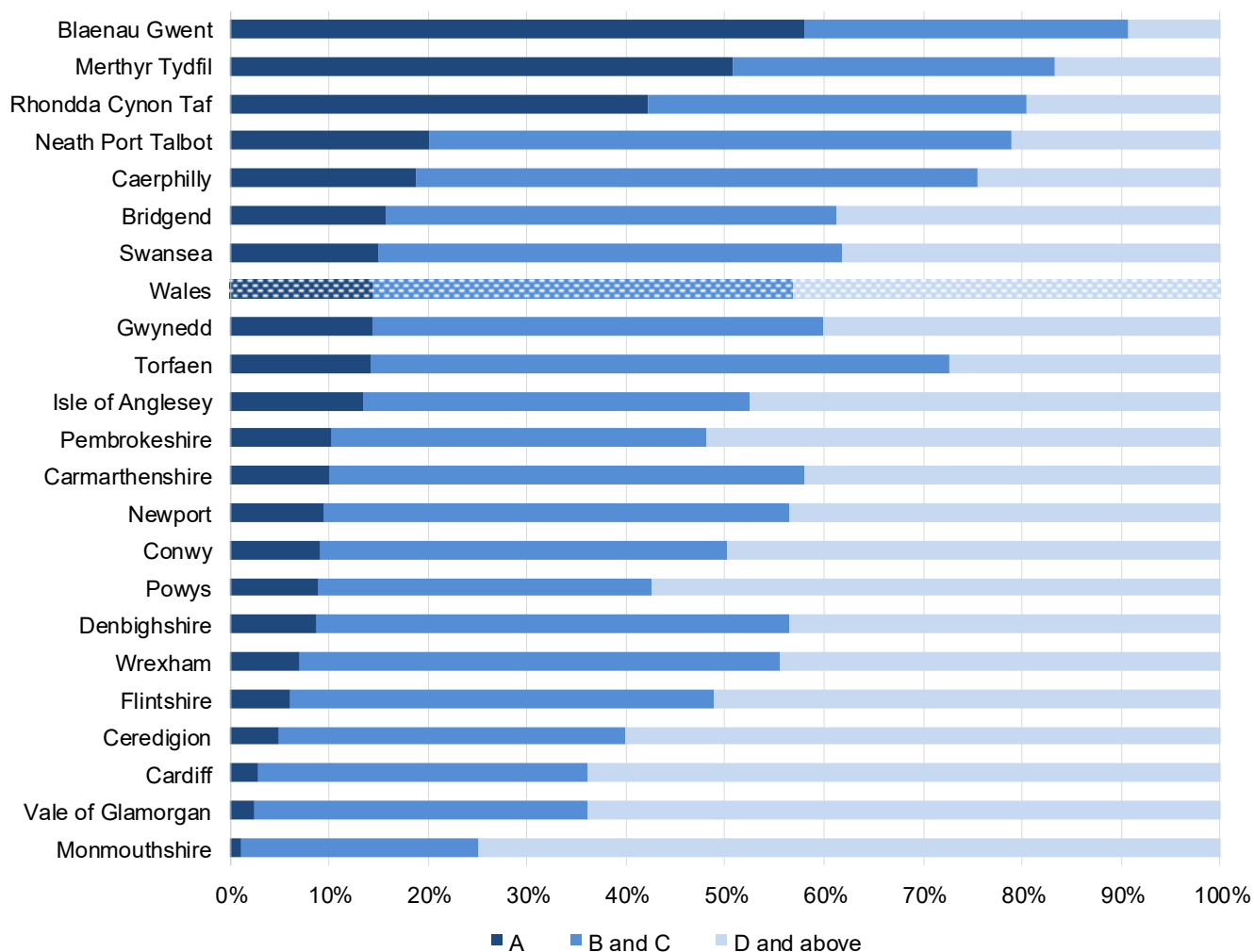
Table 1: Number of council tax chargeable dwellings by band, 2023-24 (a)

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	4,643	6,704	6,689	7,131	5,372	2,624	1,044	159	52	34,418
Gwynedd	8,189	14,516	11,588	9,884	7,771	3,790	1,189	191	74	57,191
Conwy	5,077	7,915	15,001	11,488	8,982	4,922	1,881	415	160	55,841
Denbighshire	3,921	7,025	14,344	7,772	5,506	3,783	2,012	313	167	44,843
Flintshire	4,169	9,205	20,257	12,971	10,779	7,572	3,156	583	216	68,908
Wrexham	4,137	12,247	16,515	9,896	7,968	5,043	2,505	701	289	59,301
Powys	5,659	8,899	12,715	10,411	12,146	9,392	4,048	565	195	64,030
Ceredigion	1,665	4,619	7,220	7,215	8,556	3,554	907	98	22	33,856
Pembrokeshire	6,214	9,116	13,840	11,059	12,030	5,842	2,028	315	90	60,534
Carmarthenshire	8,730	23,597	18,198	14,314	13,095	6,509	2,178	302	73	86,996
Swansea	16,272	26,949	23,470	15,879	12,158	7,846	3,771	1,145	520	108,010
Neath Port Talbot	12,996	26,571	11,428	7,147	4,464	1,366	521	104	22	64,619
Bridgend	10,240	14,992	14,466	11,041	7,827	4,350	1,470	283	106	64,775
Vale of Glamorgan	1,398	6,285	13,886	11,451	10,358	7,474	5,779	2,212	1,038	59,881
Cardiff	4,188	18,418	31,583	34,696	27,175	20,182	9,979	2,717	1,435	150,373
Rhondda Cynon Taf	44,995	24,418	16,405	9,282	6,834	3,385	1,158	185	68	106,730
Merthyr Tydfil	13,612	6,467	2,289	2,196	1,548	559	155	2	7	26,835
Caerphilly	14,755	26,076	18,356	9,214	6,612	2,378	800	86	69	78,346
Blaenau Gwent	18,657	7,913	2,625	1,686	860	331	60	3	18	32,153
Torfaen	5,954	12,824	11,824	4,227	4,188	2,339	665	66	24	42,111
Monmouthshire	485	3,299	6,930	9,148	7,312	7,797	5,364	1,739	655	42,729
Newport	6,430	14,620	17,700	12,501	8,142	5,839	2,630	553	187	68,602
Wales	202,386	292,675	307,329	230,608	189,683	116,877	53,300	12,737	5,487	1,411,082

(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. Nearly three quarters of dwellings in Monmouthshire are in band D or above.

Chart 2: Distribution of dwellings by band and authority, 2023-24



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 the band D amount and a band I dwelling will pay 21/9 (or 2.3 times) 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 of band D equivalent dwellings at 1.0%.

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

Billing authority	2022-23	2023-24	Difference	Percentage Difference (%)	Assumed collection rate (%)
Isle of Anglesey	31,080	31,272	192	0.6	98.5
Gwynedd	49,435	49,933	498	1.0	99.0
Conwy	51,599	51,643	44	0.1	98.0
Denbighshire	40,789	41,017	228	0.6	98.6
Flintshire	65,815	66,021	206	0.3	98.8
Wrexham	54,698	54,814	116	0.2	98.0
Powys	63,116	63,540	423	0.7	98.5
Ceredigion	32,326	32,609	283	0.9	98.8
Pembrokeshire	57,013	56,929	-83	-0.1	98.0
Carmarthenshire	76,614	76,997	383	0.5	97.5
Swansea	94,061	94,336	275	0.3	94.5
Neath Port Talbot	49,635	49,804	170	0.3	98.0
Bridgend	55,969	56,419	450	0.8	97.5
Vale of Glamorgan	63,821	64,188	367	0.6	97.1
Cardiff	150,955	152,319	1,364	0.9	98.5
Rhondda Cynon Taf	79,933	80,212	279	0.3	97.3
Merthyr Tydfil	19,370	19,403	34	0.2	96.0
Caerphilly	62,628	62,703	74	0.1	97.5
Blaenau Gwent	21,976	21,902	-74	-0.3	95.0
Torfaen	34,845	34,945	100	0.3	98.0
Monmouthshire	47,851	48,261	409	0.9	99.0
Newport	61,841	62,220	379	0.6	98.0
Wales	1,265,370	1,271,487	6,118	0.5	97.7

(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 2023-24, 529,195 or 38% of all chargeable dwellings will receive a discount. The number of dwellings incurring a 150% premium is 3,777.

Table 3: Council tax discounts, premiums and exemptions

	1996-97	2019-20	2020-21	2021-22	2022-23	2023-24
Total number of dwellings	1,245,713	1,440,575	1,449,232	1,454,608	1,463,005	1,471,306
Of which:						
Exempt dwellings	46,120	60,004	60,650	57,748	59,186	60,224
Chargeable dwellings	1,199,593	1,380,571	1,388,582	1,396,860	1,403,819	1,411,082
Of which (a):						
Dwellings with a 25% discount	373,169	497,886	504,070	511,517	519,786	525,735
Dwellings with a 50% discount	25,645	15,818	3,090	3,583	3,451	3,460
Dwellings with a variable discount	.	0	0	0	0	0
Dwellings with a 25% premium	.	4,493	4,323	3,529	3,400	2,416
Dwellings with a 35% premium	.	1,956	2,044	2,067	0	0
Dwellings with a 50% premium	.	10,977	12,829	13,953	7,126	3,822
Dwellings with a 75% premium	.	.	.	.	.	3,913
Dwellings with a 100% premium	.	474	1,454	3,639	11,492	8,471
Dwellings with a 150% premium	.	.	.	.	.	3,777
Band D equivalent dwellings (b)	1,008,031	1,247,172	1,261,643	1,270,778	1,280,985	1,290,846
Collection rate (percentage)	96.28	98.09	98.08	97.82	97.84	97.75
Net band D dwellings	970,487	1,223,318	1,237,412	1,243,028	1,253,341	1,261,775
Class O exempt dwellings (c)	1,884	824	808	795	784	748
Tax setting taxbase (d)	972,371	1,224,142	1,238,220	1,243,823	1,254,125	1,262,523
Memorandum:						
Dwellings subject to a disability reduction (e)	9,136	12,557	12,962	12,673	12,609	12,806
Total chargeable empty homes	.	25,581	24,671	25,701	22,140	22,457
Total chargeable second homes	.	24,197	24,423	24,873	23,974	24,170

. 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 whilst Neath Port Talbot has the highest proportion of single discounts.

Table 4 : Discounts, premiums and exemptions by authority, 2023-24

Billing authority	Dwellings with:														Total dwellings (c)
	No discount		25% or single discount (a)		50% or double discount (a)		25% premium		50% or 75% premium		100% or 150% 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	20,016	56.2	11,808	33.2	81	0.2	0	.	2,179	6.1	334	0.9	1,197	3.4	35,615
Gwynedd	32,468	54.0	19,693	32.8	175	0.3	0	.	0	.	4,855	8.1	2,892	4.8	60,083
Conwy	32,890	56.7	21,211	36.6	156	0.3	0	.	1,584	2.7	0	.	2,125	3.7	57,966
Denbighshire	26,260	56.8	17,412	37.6	139	0.3	0	.	1,032	2.2	0	.	1,429	3.1	46,272
Flintshire	43,888	61.8	24,178	34.0	94	0.1	0	.	566	0.8	182	0.3	2,107	3.0	71,015
Wrexham	36,506	59.5	22,468	36.6	68	0.1	0	.	259	0.4	0	.	2,005	3.3	61,306
Powys	39,190	59.2	22,787	34.4	144	0.2	0	.	1,168	1.8	741	1.1	2,150	3.2	66,180
Ceredigion	19,439	54.2	12,018	33.5	110	0.3	2,289	6.4	0	.	0	.	2,016	5.6	35,872
Pembrokeshire	35,364	56.7	20,972	33.6	223	0.4	127	0.2	79	0.1	3,769	6.0	1,867	3.0	62,401
Carmarthenshire	54,943	61.2	31,710	35.3	343	0.4	0	.	0	.	0	.	2,721	3.0	89,717
Swansea	61,430	53.3	43,832	38.0	381	0.3	0	.	0	.	2,367	2.1	7,237	6.3	115,247
Neath Port Talbot	38,510	57.4	25,959	38.7	150	0.2	0	.	0	.	0	.	2,493	3.7	67,112
Bridgend	42,248	63.9	22,472	34.0	55	0.1	0	.	0	.	0	.	1,290	2.0	66,065
Vale of Glamorgan	38,953	63.4	20,805	33.9	123	0.2	0	.	0	.	0	.	1,566	2.5	61,447
Cardiff	91,034	55.1	58,019	35.1	452	0.3	0	.	868	0.5	0	.	14,700	8.9	165,073
Rhondda Cynon Taf	64,576	58.2	41,906	37.7	248	0.2	0	.	0	.	0	.	4,309	3.9	111,039
Merthyr Tydfil	16,741	60.5	10,027	36.2	67	0.2	0	.	0	.	0	.	858	3.1	27,693
Caerphilly	49,217	61.0	29,000	36.0	129	0.2	0	.	0	.	0	.	2,312	2.9	80,658
Blaenau Gwent	19,280	58.4	12,762	38.6	111	0.3	0	.	0	.	0	.	882	2.7	33,035
Torfaen	25,771	59.7	16,261	37.7	79	0.2	0	.	0	.	0	.	1,072	2.5	43,183
Monmouthshire	28,044	64.1	14,638	33.4	47	0.1	0	.	0	.	0	.	1,054	2.4	43,783
Newport	42,720	60.6	25,797	36.6	85	0.1	0	.	0	.	0	.	1,942	2.8	70,544
Wales	859,488	58.4	525,735	35.7	3,460	0.2	2,416	0.2	7,735	0.5	12,248	0.8	60,224	4.1	1,471,306

(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

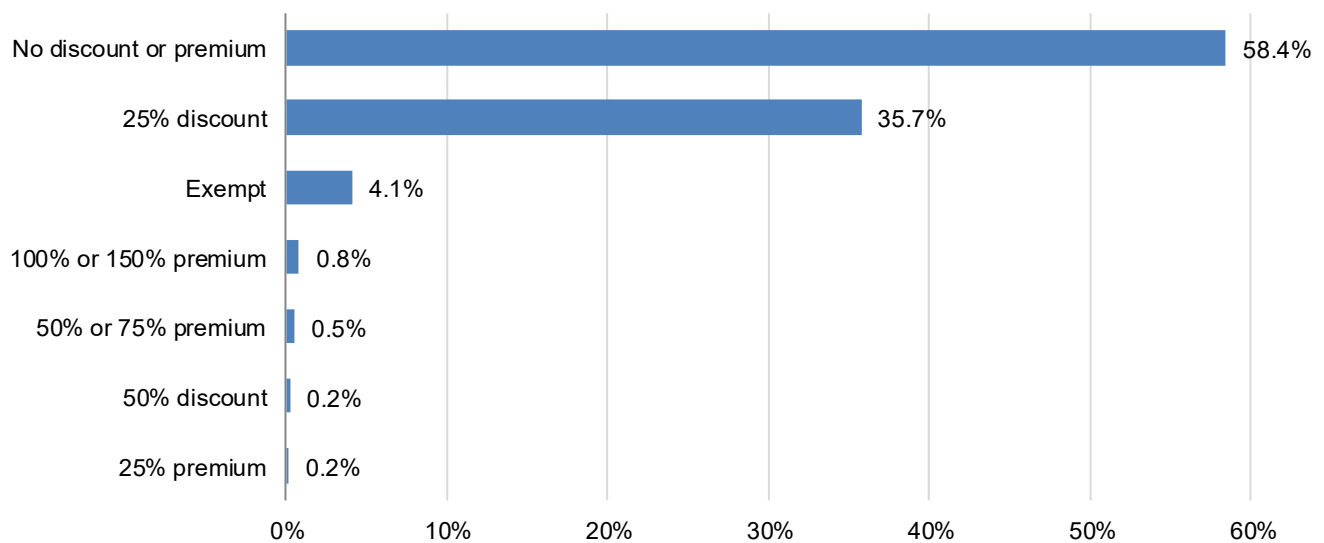


Table 5 shows that between 2022-23 and 2023-24, it is expected that type C exemptions (empty and unfurnished) will increase by 402 or 3%. Dwellings vacant on death are also expected to increase by 584 or 8%.

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

Type:	1996-97	2019-20	2020-21	2021-22	2022-23	2023-24	
						2023-24	Type as a % of the total
A New and structural alterations	12,571	3,919	3,899	3,678	4,069	3,605	6.0
B Unoccupied dwelling owned by charity	22	44	48	58	41	230	0.4
C Empty and unfurnished	10,619	18,178	17,438	13,758	14,866	15,268	25.4
D Qualifying person in detention	73	183	195	206	194	176	0.3
E Hospital/care home patients	2,960	3,182	2,995	3,116	2,828	2,815	4.7
F Dwelling vacant on death	4,246	6,238	6,377	7,141	7,543	8,127	13.5
G Dwellings where occupation is prohibited	1,643	556	700	714	579	625	1.0
H Clergy dwellings	129	106	105	104	104	129	0.2
I Receiving care	712	352	353	444	337	300	0.5
J Providing care	83	117	104	130	110	106	0.2
K Dwelling left unoccupied by students	104	8	11	11	9	13	0.0
L Repossessions	1,850	275	283	162	108	151	0.3
M Halls of residence	1,317	3,079	3,331	3,399	3,368	3,464	5.8
N Dwellings occupied only by students	5,423	16,850	16,802	16,610	16,734	16,886	28.0
O Ministry of defence dwellings	2,175	870	835	824	835	791	1.3
P Visiting forces accommodation	235	6	6	3	3	2	0.0
Q Dwellings left empty by bankrupts	90	64	47	29	19	17	0.0
R Caravan pitches and moorings	158	238	227	194	185	173	0.3
S Under 18 years	355	307	323	317	351	366	0.6
T An annex which is unoccupied	40	313	332	356	376	389	0.6
U Severely mentally impaired	1,315	4,616	5,218	5,352	5,291	5,307	8.8
V Diplomats	.	0	1	1	2	3	0.0
W Annex occupied by a dependant relative	.	503	527	495	470	451	0.7
X Care leavers	.	.	.	.	764	830	1.4
Total exemptions	46,120	60,004	60,157	57,102	59,186	60,224	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

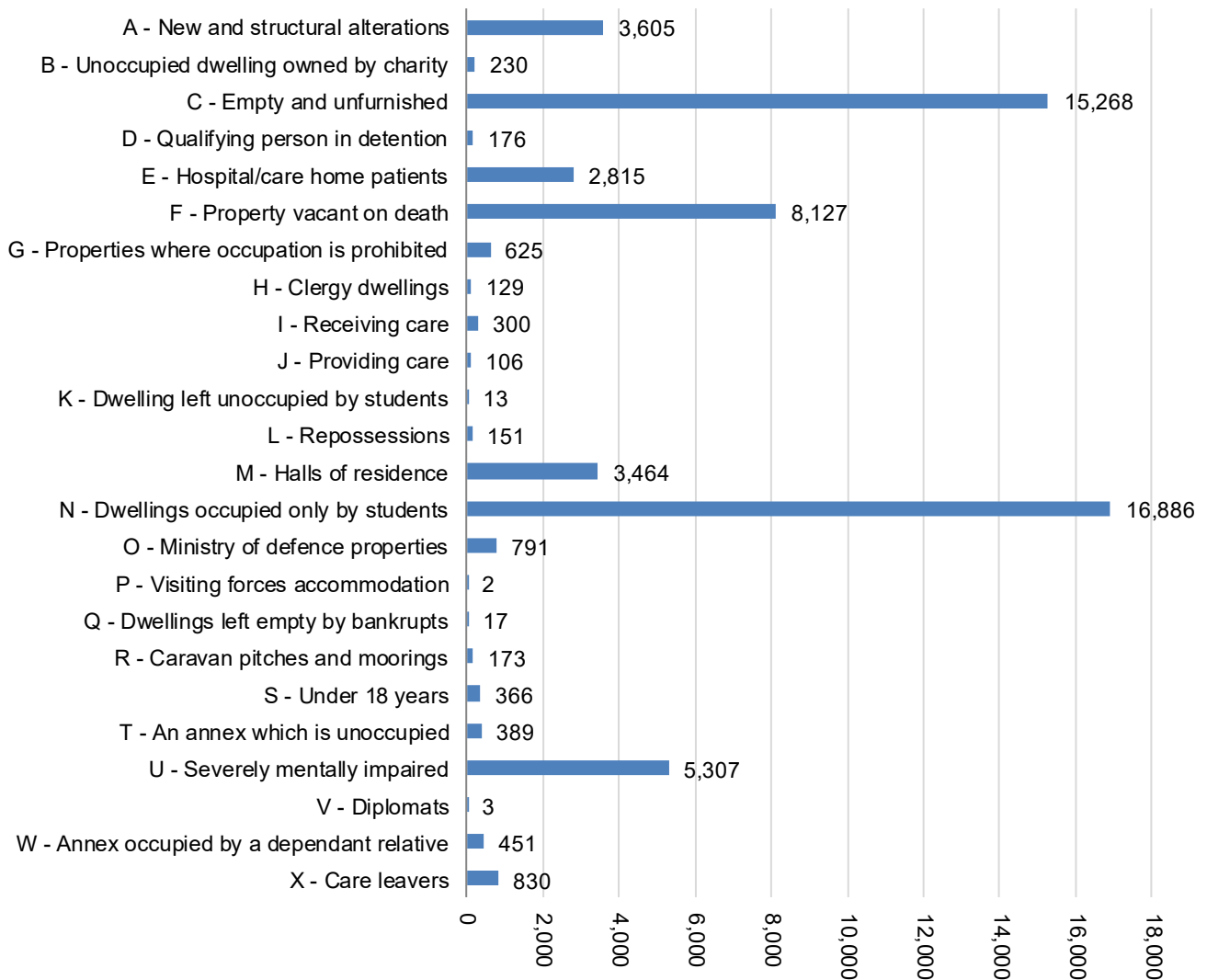


Table 6 shows the overall number of chargeable empty and second homes with a breakdown of whether they receive a discount or are charged a premium. 11 local authorities are charging a long-term empty home premium and 9 are charging a second home premium. Most authorities no longer give any discounts to long-term empty or second homes.

Table 6: Chargeable empty and second homes, discounts and premiums, 2023-24

Billing authority	Number of dwellings														Total chargeable empty homes	Total chargeable second homes
	Long-Term Empty Homes					Second Homes					Chargeable empty homes with no discount or premium	Chargeable second homes with no discount or premium				
	Discount		Premium			Discount		Premium								
50%	25%	50%	75%	100%	50%	25%	50%	75%	100%	150%						
Isle of Anglesey	15	57	0	0	0	0	334	0	0	0	2,179	0	0	349	2,236	
Gwynedd	333	981	35	0	0	0	1,078	0	0	0	0	0	3,777	1,446	4,758	
Conwy	318	282	28	0	482	0	0	0	0	1,102	0	0	0	828	1,384	
Denbighshire	262	4	0	0	621	0	0	7	0	411	0	0	0	883	422	
Flintshire	300	80	0	0	0	566	0	7	0	0	0	182	0	866	269	
Wrexham	44	0	0	0	259	0	0	0	0	0	0	0	0	303	0	
Powys	248	208	0	0	0	0	741	0	0	0	1,168	0	0	989	1,376	
Ceredigion	188	91	0	592	0	0	0	0	1,697	0	0	0	0	780	1,788	
Pembrokeshire	923	448	0	127	79	0	277	0	0	0	0	3,492	0	1,406	3,940	
Carmarthenshire	2,309	1,000	0	0	0	0	0	0	0	0	0	0	0	2,309	1,000	
Swansea	647	297	0	0	0	0	1,040	0	0	0	0	1,327	0	1,687	1,624	
Neath Port Talbot	1,115	486	0	0	0	0	0	0	0	0	0	0	0	1,115	486	
Bridgend	1,124	72	0	0	0	0	0	2	0	0	0	0	0	1,124	74	
Vale of Glamorgan	663	449	0	0	0	0	0	0	0	0	0	0	0	663	449	
Cardiff	523	3,225	0	0	868	0	0	0	0	0	0	0	0	1,391	3,225	
Rhondda Cynon Taf	2,059	432	71	0	0	0	0	2	0	0	0	0	0	2,130	434	
Merthyr Tydfil	482	257	24	0	0	0	0	0	0	0	0	0	0	506	257	
Caerphilly	964	244	0	0	0	0	0	0	0	0	0	0	0	964	244	
Blaenau Gwent	745	0	0	0	0	0	0	0	0	0	0	0	0	745	0	
Torfaen	340	8	0	0	0	0	0	0	0	0	0	0	0	340	8	
Monmouthshire	608	184	0	0	0	0	0	0	0	0	0	0	0	608	184	
Newport	1,025	12	0	0	0	0	0	0	0	0	0	0	0	1,025	12	
Wales	15,235	8,817	158	719	2,309	566	3,470	18	1,697	1,513	3,347	5,001	3,777	22,457	24,170	

Glossary

Changes to levels of empty and second home premiums

The data in this release reflects the position as of 19 January 2023. Several authorities are yet to decide on whether to increase the level of premium they charge on empty and second homes in 2023-24. This release will be revised later in the year should there be any changes.

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.

Key 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://gov.wales/council-tax-dwellings>

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

Next update

January 2024 - Statistical first release and StatsWales update for 2024-25.

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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