

STATISTICS, DOCUMENT

Council tax chargeable second homes in Gwynedd and Dwyfor: 13 April 2023 to 13 April 2024

This article presents information on changes in the number of second homes liable for council tax in Gwynedd and Dwyfor between 13 April 2023 and 13 April 2024 by property type.

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Introduction

The article presents information about changes in the number of council tax chargeable second homes recorded in Gwynedd and Dwyfor between 13 April 2023 and 13 April 2024, as one source of information which may provide baseline insights into the **Dwyfor second homes and affordability pilot**. The first section of this article presents data for Gwynedd as a whole, while the second section of the article focusses only on the Dwyfor area. Dwyfor is an area within Gwynedd, stretching from the Llŷn Peninsula to the area west of Porthmadog.

Source

The analysis presented in this article is based on property level council tax data. This data is extracted from local authority administrative systems used to process council tax payments. The data is provided by local authorities to the Office for National Statistics (ONS) on a monthly basis, and from the ONS to the Welsh Government on a six-monthly basis. Extracts of this data indicate how many council tax chargeable second homes there are in a particular area at a given point in time.

There is more than one source of information available on council tax dwellings and chargeable second homes. Local authorities produce annual statutory estimates of their council tax-base, including the number of second homes likely to be liable for council tax in the upcoming financial year. This process is governed by legislation and is completed for council tax-setting purposes, as an official measure of an authority's tax-base to ensure council tax levels can be decided locally. To produce the statutory estimates, local authorities use the valuation list provided to them by the **Valuation Office Agency (VOA)** at 31 October in the preceding financial year, and adjust for any changes they believe are likely to occur ahead of the financial year in question. You can learn more about these estimates published annually by the Welsh Government in the **Council tax dwellings release**.

There are some differences in the number of second homes found when comparing the data used to inform this article and the statutory council tax estimates provided for tax-setting purposes (please see data source – further information for a comparison of these figures). There are a number of reasons why these differences are likely to occur. Notably, the counts of second homes are calculated in different ways for different purposes (one is an extract of administrative systems showing second homes liable for council tax at a particular date, while the other is a local authority estimate of the number of second homes likely to be liable for council tax in the next financial year). This means that the property level council tax data extracted on 13 April may not reflect changes that the local authority predicts will occur later in the financial year. Changes in the number of council tax dwellings can also routinely occur within years, for example through homes being built or demolished. Further to this, the data used for this article has been subject to address matching processes. As a result, some differences between the two sources may be explained by limitations of this address matching - please see address matching for more information.

There are several legislative changes that have been introduced by the Welsh Government that would have taken effect during the period referred to in this article. These include an increase to the minimum letting thresholds for shortterm holiday lets, to be actually let for at least 182 days in a twelve-month period, and the introduction of additional exceptions to the council tax premium where planning conditions prevent permanent occupation.

Council tax definition of a second home

For council tax purposes, a second home is defined as a dwelling that is not a person's sole or main home and is substantially furnished. These dwellings are

defined in the Local Government Finance Act 1992 (UK legislation) as 'dwellings occupied periodically' but are more commonly referred to as 'second homes'. This definition of a second home is not limited to properties used as private weekend/holiday homes and includes dwellings retained for work purposes, dwellings available for sale, seasonal homes and caravans. This article presents data for council tax chargeable second homes only (second homes which have been granted a council tax exemption (Cyngor Gwynedd) have not been included in the second homes count).

Second home premiums

Since 2017, local authorities in Wales have been provided with discretionary legal powers to charge a council tax premium on second homes and long-term empty homes. It is for each local authority to decide whether to charge a premium and there are some areas of local discretion allowed within the criteria. In December 2022, Cyngor Gwynedd (Gwynedd Council) raised this premium to 150% for second homes, effective from 1 April 2023. There are some types of second home to which this premium cannot be applied, including homes marketed for sale or let (time-limited for one year), occupied caravan pitches and seasonal homes where year-round occupation is prohibited. More information on premiums charged in Gwynedd can be found on the Cyngor Gwynedd website.

Article 4 direction

In June 2023, Cyngor Gwynedd served an Article 4 Direction notice to manage the use of properties as second homes in the Gwynedd Local Planning Authority Area. The Article 4 Direction came into force from 1 September 2024, meaning that anyone wishing to change the use of a residential dwelling to a second home, short-term holiday let or specific mixeduse property from this date would need to seek approval from the Local Planning Authority. The Article 4 direction currently applies only to homes in the Gwynedd Local Planning Authority Area and does not apply to homes which fall within the Eryri National Park Planning Area. Eryri National Park Authority served an Article 4 Direction notice in March 2024. If the Authority confirms the Article 4 Direction, it will be implemented from the 1st of June 2025.

Other information about second homes

Information from the property level council tax data presented in this article can be viewed for other areas of Wales in **Council tax chargeable second homes: March 2023**. We intend to replicate this analysis for the whole of Wales using April 2025 data by Autum 2025. We are continuing to explore the feasibility of linking council tax data to VOA non-domestic rates (NDR) data, in order to better understand the movement of properties between second home and short-term let classifications.

As mentioned in the Source section above, local authorities also produce annual estimates of the number of second homes likely to be liable for council tax in the upcoming financial year. These statistics are published at the local authority level in the **Council tax dwellings release** (a comparison of the figures published in the Council tax dwellings release and this article are detailed in the **Source – further information section** of this article).

Please see **Second homes: what does the data tell us?** for information on how the data presented in this article compares to other sources of information about second homes.

Note on this article

In this article, counts of dwellings have been rounded to the nearest 10. For this reason, totals may not equal the sum of the breakdown. Percentages have been

calculated from unrounded figures. Information has been presented for council tax chargeable second homes only (second homes which have been granted an exemption (Cyngor Gwynedd) have not been included in the second homes count).

Main points for Gwynedd

- Analysis of property level council tax data indicates that on 13 April 2024, there were 4,370 council tax chargeable second homes in Gwynedd, down 5% on 13 April 2023.
- Of all chargeable second homes (including caravans) in Gwynedd, 83% (3,640 homes) were charged a council tax premium.
- Council tax chargeable second homes were most prevalent in MSOA Abersoch & Aberdaron, located on the tip of the Llŷn Peninsula with 890 second homes, and MSOA Tywyn & Llangelynnin, located in the most southerly part of Gwynedd with 810 second homes.
- Of the 4,610 dwellings recorded as chargeable second homes on 13 April 2023, 3,750 (81%) continued to be recorded as chargeable second homes on 13 April 2024.
- Between 13 April 2023 and 13 April 2024, 620 dwellings were newly classified as chargeable second homes.
- On 13 April 2024, caravans (including chalets) accounted for 12% of all chargeable second homes in Gwynedd (510 second homes).

Second homes in Gwynedd by Middle-layer Super Output Area (MSOA)

In this article, we have used the 2021 MSOA names developed by the House of Commons Library. Please see MSOA lookup for more details.

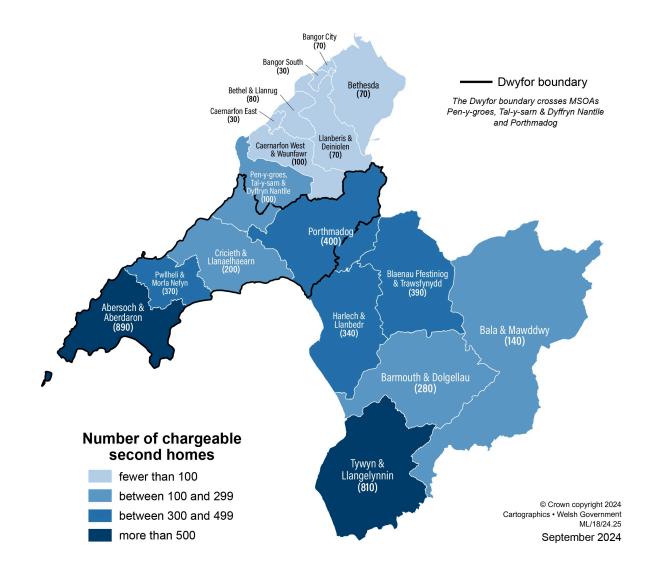
On 13 April 2024, there were 4,370 chargeable second homes in Gwynedd, accounting for 8% of all council tax chargeable homes in the area. Between 13 April 2023 and 13 April 2024, the number of chargeable second homes in Gwynedd decreased by 5% (from 4,610 to 4,370, a fall of 230 homes). Over the same period, the proportion of **second homes charged a premium** remained the same at 83%, with 3,840 second homes charged a premium on 13 April 2023 and 3,640 homes on 13 April 2024.

The number of chargeable second homes varied across different parts of Gwynedd. On 13 April 2024, 7 MSOAs contained fewer than 100 chargeable second homes, 8 MSOAs contained between 100 and 500 chargeable second homes and 2 MSOAs contained more than 800 chargeable second homes.

On 13 April 2024, the smallest numbers of chargeable second homes were located in the north-east of Gwynedd, in the Arfon area, close to Ynys Mon and Conwy. In the MSOAs located in this part of Gwynedd (Bangor City, Bangor South, Bethesda, Bethel & Llanrug, Llanberis & Deiniolen, Caernarfon East and Caernarfon West & Waunfawr), second homes accounted for less than 4% of all council tax chargeable homes.

Meanwhile, at the same point in time, the highest number of chargeable second homes were found in MSOAs Abersoch & Aberdaron and Tywyn & Llangelynnin. Abersoch & Aberdaron, located on the tip of the Llŷn Peninsula, was found to contain 890 chargeable second homes, accounting for 28% of all council tax chargeable homes in this MSOA. Of those 890 second homes, 840 (94%) were charged a premium. Tywyn & Llangelynnin, located in the most southerly part of Gwynedd, was found to contain 810 chargeable second homes (accounting for 18% of all council tax chargeable homes in this MSOA). Of those 810 second homes, 600 (74%) were charged a premium (please see **Second homes by property type** for more information about premiums charged in Tywyn & Llangelynnin).

Figure 1: Number of council tax chargeable second homes in Gwynedd by MSOA, 13 April 2024 [Note 1]

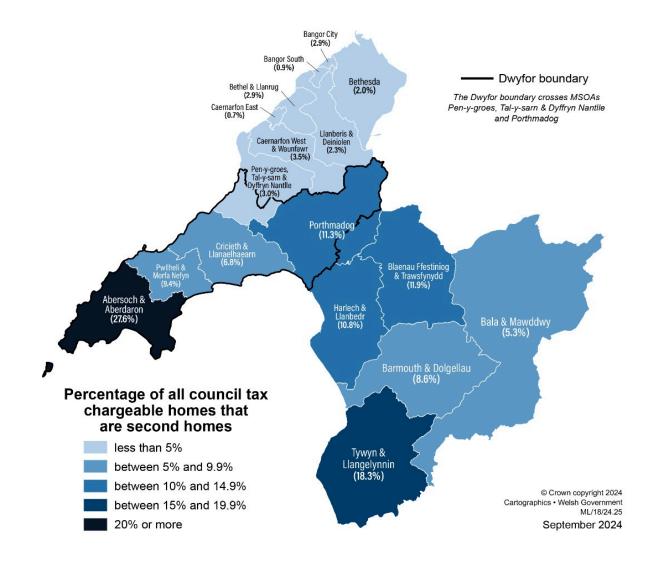


Description of Figure 1: Map of Gwynedd highlighting that on 13 April 2024, the number of chargeable second homes exceeded 500 in MSOAs Abersoch and Aberdaron and Tywyn & Llangelynnin.

Source: Cyngor Gwynedd property level council tax data.

[Note 1] Values under MSOA names indicate actual numbers of chargeable second homes.

Figure 2: Percentage of all council tax chargeable homes in Gwynedd that are second homes by MSOA, 13 April 2024 [Note 1]



Description of Figure 2: Map of Gwynedd highlighting that on 13 April 2024, second homes accounted for more than 20% of all council tax chargeable homes in MSOAs Abersoch and Aberdaron.

Source: Cyngor Gwynedd property level council tax data.

[Note 1] Values under MSOA names indicate actual percentages of all council tax chargeable homes recorded as second homes.

Movement of homes between council tax classifications in Gwynedd

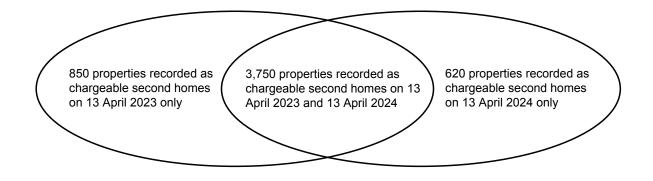
On 13 April 2023, there were 4,610 chargeable second homes recorded in Gwynedd. Only 3,750 of those homes (81%) continued to be recorded as chargeable second homes on 13 April 2024.

Of the 850 homes recorded as chargeable second homes on 13 April 2023 but not on 13 April 2024, 11% (90 homes) were recorded as chargeable empty homes, 60% (510 homes) were charged as a primary residency and 12% (110 homes) were granted a council tax exemption. The remaining 150 homes (17%) could not be matched to a corresponding council tax record on 13 April 2024. There are various reasons why a home may not have been matched to a council tax record on 13 April 2024. For example, the home may have been demolished or merged, the property may have been reclassified as non-domestic; or data quality issues may have prevented a successful address match between years. The most recent **demolitions data (StatsWales)** for Gwynedd indicates that a total of 55 dwellings were demolished in the area in 2022-23.

Between 13 April 2023 and 13 April 2024, 620 dwellings were newly classified as chargeable second homes in Gwynedd. Of those 620 homes, 11% (70 homes) were recorded as chargeable empty homes on 13 April 2023, 44% (280 homes) were charged as a primary residence and 14% (80 homes) had been granted a council tax exemption. The remaining 190 homes (31%) could not be linked to a corresponding council tax record on 13 April 2023. There are a number of reasons why a council tax record may not have been matched to a

corresponding record on 13 April 2023. For example, the home may have recently been built or reconstituted, the property may have been newly classified as domestic, or limitations in data quality may have prevented a successful address match. The most recent **new house building data (StatsWales)** for Gwynedd indicates that a total of 94 new dwellings were completed in the area in 2023-24.

Figure 3: Movement of properties into and out of council tax second homes classification in Gwynedd, 13 April 2023 to 13 April 2024



Description of Figure 3: Venn diagram highlighting that between 13 April 2023 and 13 April 2024, 3,750 properties in Gwynedd continued to be recorded as second homes.

Source: Cyngor Gwynedd property level council tax data.

Table 1: Movement of homes between council taxclassifications in Gwynedd from 13 April 2023 to 13April 2024 [Note 1]

Council tax classification	Chargeable second home on 13 April 2024	Chargeable empty home on 13 April 2024	Primary residence on 13 April 2024 [Note 2]	Exempt on 13 April 2024
Chargeable second home on 13 April 2023	3,750	90	510	110
Chargeable empty home on 13 April 2023	70	720	430	60
Primary residence on 13 April 2023 [Note 2]	280	310	47,070	1,070
Exempt on 13 April 2023	80	200	850	1,550

Description of Table 1: Table highting that of the 4,610 chargeable second homes recorded in Gwynedd on 13 April 2023, 3,750 homes continued to be recorded as second homes, 90 homes were recorded as chargeable empty homes, 510 homes were charged as a primary residency and 110 homes were in receipt of a council tax exemption on 13 April 2024.

Source: Cyngor Gwynedd property level council tax data.

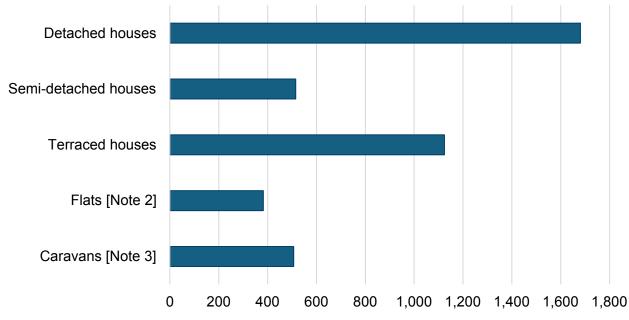
[Note 1] Table 1 only presents information for properties that could be linked on 13 April 2023 and 13 April 2024. In Gwynedd, 150 homes that were recorded as chargeable second homes on 13 April 2023 could not be matched to a corresponding record on 13 April 2024. A further 190 homes recorded as chargeable second homes on 13 April 2024 could not be matched to a corresponding record on 13 April 2023. As the figures presented in Table 1 only accounts for homes linked between 13 April 2023 and 13 April 2024, they may not equal the local authority tax base estimates published in the **Council tax dwellings release**.

[Note 2] Excludes homes that may be used as a primary residence that have been granted an exemption.

Second homes in Gwynedd by property type

To produce a breakdown of second homes by property type, we have linked the property level council tax data to Ordnance Survey (OS) AddressBase data. On 13 April 2024, 38% of chargeable second homes in Gwynedd were found to be detached houses (1,680 homes), 12% semi-detached houses (520 homes) and 26% terraced houses (1,120 homes). A smaller proportion of chargeable second homes were found to be flats (including maisonettes and apartments (9%, 380 homes)) or caravans (including chalets (12%, 510 homes)). The remaining 170 homes (4%) could not be matched to a residential dwelling type.

Figure 4: Number of chargeable second homes in Gwynedd by property type, 13 April 2024 [Note 1] [Note 2] [Note 3]



Description of Figure 4: Bar chart showing that on 13 April 2024, 38% of chargeable second homes in Gwynedd were found to be detached houses.

Source: Cyngor Gwynedd property level council tax data and OS AddressBase Premium

[Note 1] Figure 3 does not present information for 170 second homes which could not be matched to a residential dwelling type.

[Note 2] Includes maisonettes and apartments.

[Note 3] Includes chalets.

In MSOAs Abersoch & Aberdaron and Tywyn & Llangelynnin there was some

variation in the distribution of chargeable second homes by property type. A higher proportion of chargeable second homes in Abersoch & Aberdaron were found to be detached houses (64%, 570 homes) and a smaller proportion were found to be semi-detached houses (11%, 100 homes), terraced houses (16%, 140 homes) or self-contained flats (including maisonettes and apartments (5%, 50 homes)). In Abersoch & Aberdaron, 30 chargeable second homes (3%) could not be matched to a residential dwelling type.

In Tywyn & Llangelynnin, a much smaller proportion of chargeable second homes were found to be detached houses (27%, 220 homes), while a much larger proportion were found to be caravans (including chalets (20%, 160 homes). Of the remaining second homes, 11% (90 homes) were found to be semi-detached houses, 29% (240 homes) terraced houses and 9% (70 homes) flats (including maisonettes). In Tywyn & Llangelynnin, 20 chargeable second homes (3%) could not be matched to a residential dwelling type.

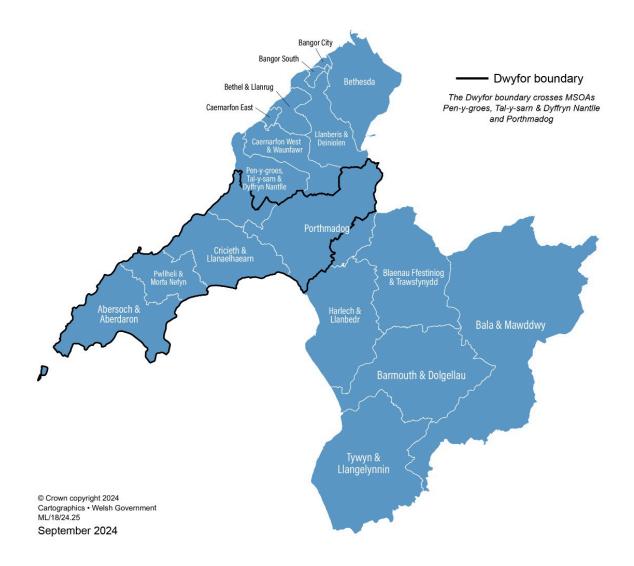
On 13 April 2024, only 4% of chargeable second homes found to be caravans (including chalets) were charged a premium (20 homes), compared to 94% of detached houses (1,570 homes), 91% of semi-detached houses (470 homes), 97% of terraced houses (1,090 homes) and 91% of flats (including maisonettes (350 homes)). Many caravans and chalets cannot be occupied for the whole year and in these instances, owners are not required to pay a premium.

In Tywyn & Llangelynnin, a smaller proportion of second homes were charged a premium (74%, compared to 83% for Gwynedd as a whole). This is largely due to the higher proportion of caravans (including chalets) found in Tywyn & Llangelynnin, with caravans found to account for 20% of all chargeable second homes in the area.

Dwyfor

The Dwyfor area of Gwynedd stretches from the Llŷn Peninsula to the area west of Porthmadog. Dwyfor was selected as the test area for the **Second homes and affordability pilot** for its geographic size, the concentration of second homes and the impact of second homes on the Welsh language.

Figure 5: Map of Dwyfor



Description of Figure 5: Map showing the Dwyfor boundary in Gwynedd.

Main points for Dwyfor

- Analysis of property level council tax data indicates that on 13 April 2024, there were 1,880 council tax chargeable second homes in Dwyfor, down 1% on 13 April 2023.
- Most chargeable second homes in Dwyfor (1,750 homes, 93% of all chargeable second homes) were charged a premium.
- Council tax chargeable second homes in Dwyfor were most prevalent on the tip of the Llŷn Peninsula, in MSOA Abersoch & Aberdaron.
- Of the 1,910 dwellings recorded as chargeable second homes on 13 April 2023, 1,640 (86%) continued to be recorded as chargeable second homes on 13 April 2024.
- Between 13 April 2023 and 13 April 2024, 240 dwellings in Dwyfor were newly classified as chargeable second homes.
- On 13 April 2024, almost half of all chargeable second homes in Dwyfor were detached houses (920 homes, 49%).

Second homes in Dwyfor

On 13 April 2024, there were 1,880 chargeable second homes in Dwyfor, accounting for 14% of all council tax chargeable homes in the area. Across Gwynedd as a whole, second homes accounted for a smaller proportion of all council tax chargeable homes (8%). Between 13 April 2023 and 13 April 2024, the number of chargeable second homes in Dwyfor decreased by 1% (from 1,910 to 1,880). Over the same period, a more substantial decrease of 5% was observed across Gwynedd as a whole. Between 13 April 2023 and 13 April 2024, the proportion of **second homes charged a premium** remained unchanged at 93% (with 1,780 second homes charged a premium on 13 April 2023, compared to 1,750 on 13 April 2024). Across the whole of Gwynedd, a smaller proportion of second homes (83%) were charged a premium. This can

largely be explained by the prevalence of caravans which may not be liable for premiums in other parts of Gwynedd.

On 13 April 2024, council tax chargeable second homes in Dwyfor were most prevalent on the tip of the Llŷn Peninsula, in MSOA Abersoch & Aberdaron, where 890 chargeable second homes were found, accounting for 28% of all council tax chargeable homes in this MSOA. Meanwhile the smallest number of chargeable second homes were located in mid-northern Dwyfor, in parts of MSOAs Pen-y-groes, Tal-y-sarn & Dyffryn Nantlle captured within the Dwyfor boundary.

Please see **Figure 1** and **Figure 2** to see how the number and prevalence of chargeable second homes varies across different parts of Dwyfor.

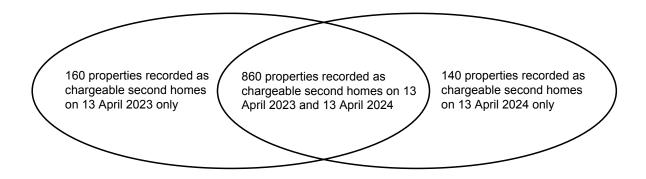
Movement of homes between council tax classifications in Dwyfor

On 13 April 2023, there were 1,910 chargeable second homes recorded in the Dwyfor area. Of those 1,910 homes, 1,640 (86%) continued to be recorded as chargeable second homes on 13 April 2024.

Of the 270 homes recorded as chargeable second homes on 13 April 2023 but not on 13 April 2024, 12% (30 homes) were recorded as chargeable empty homes, 59% (160 homes) were charged as a primary residence, and 11% (30 homes) were granted a council tax exemption. The remaining 50 homes (18%) could not be matched to a corresponding council tax record on 13 April 2024. As explained above, there are various reasons why a property may not have been matched to a council tax record on 13 April 2024. For example, the home may have been demolished or merged, the property may have been newly classified as domestic, or data quality issues may have prevented a successful address match between years. The most recent **demolitions data (StatsWales)** indicates that a total of 55 dwellings were demolished across the whole of Gwynedd in 2022-23.

Between 13 April 2023 and 13 April 2024, 240 dwellings were newly classified as chargeable second homes. Of those 240 homes, 12% (30 homes) were recorded as chargeable empty homes on 13 April 2023, 41% (100 homes) were charged as a primary residence and 10% (20 homes) were granted a council tax exemption. The remaining 90 homes (38%) could not be linked to a corresponding council tax record on 13 April 2023. As noted above, there may be a number of reasons for this, including new house building or reconstitutions of properties by the VOA, reclassifications between domestic and non-domestic property types, or data quality issues in address matching. As an example, the most recent **new house building data (StatsWales)** indicates that across the whole of Gwynedd, a total of 94 new dwellings were completed in 2023-24.

Figure 6: Movement of properties into and out of council tax second homes classification in Dwyfor, 13 April 2023 to 13 April 2024



Description of Figure 6: Venn diagram highlighting that between 13 April 2023 and 13 April 2024, 1,640 properties in Dwyfor continued to be recorded as second homes.

Source: Cyngor Gwynedd property level council tax data.

Table 2: Movement of homes between council taxclassifications in Dwyfor from 13 April 2023 to 13 April2024 [Note 1]

13 April 2023	Chargeable second home on 13 April 2024	Chargeable empty home on 13 April 2024	Primary residence on 13 April 2024 [Note 2]	Exempt on 13 April 2024
Chargeable second home on 13 April 2023	1,640	30	160	30
Chargeable empty home on 13 April 2023	30	210	100	20
Primary residence on 13 April 2023 [Note 2]	100	70	10,790	220
Exempt on 13 April 2023	20	60	130	130

Description of Table 1: Description of Table 2: Table highting that of the 1,910 chargeable second homes recorded in Dwyfor on 13 April 2023, 1,640 homes continued to be recorded as second homes, 30 homes were recorded as chargeable empty homes, 160 homes were charged as a primary residency and 30 homes were in receipt of a council tax exemption on 13 April 2024.

Source: Cyngor Gwynedd property level council tax data.

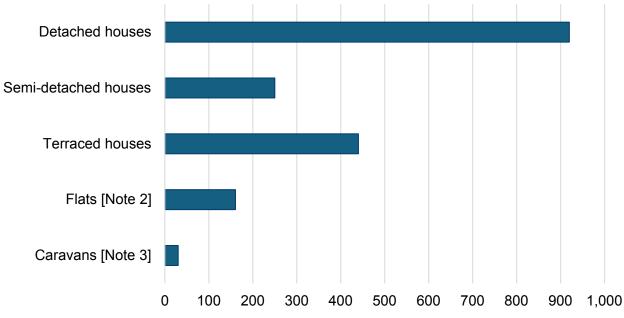
[Note 1] Table 2 only presents information for properties that could be linked on 13 April 2023 and 13 April 2024. In Dwyfor, 50 homes that were recorded as chargeable second homes on 13 April 2023 could not be matched to a corresponding record on 13 April 2024. A further 90 homes recorded as chargeable second homes on 13 April 2024 could not be matched to a corresponding record on 13 April 2023.

[Note 2] Excludes homes that may be used as a primary residence that have been granted an exemption.

Second homes in Dwyfor by property type

To produce a breakdown of second homes by property type, we have linked the property level council tax data to Ordnance Survey (OS) AddressBase data. On 13 April 2024, 49% of chargeable second homes in Dwyfor were found to be detached houses (920 homes), 13% semi-detached houses (250 homes) and 23% terraced houses (440 homes). A smaller proportion of chargeable second homes in Dwyfor were found to be flats (including maisonettes and apartments (9%, 160 homes)) or caravans (including chalets (2%, 30 homes)). The remaining 70 homes (4%) could not be matched to a residential dwelling type.

Figure 7: Number of chargeable second homes in Dwyfor by property type, 13 April 2024 [Note 1] [Note 2] [Note 3]



Description of Figure 7: Bar chart showing that on 13 April 2024, 49% of chargeable second homes in Dwyfor were found to be detached houses.

Source: Cyngor Gwynedd property level council tax data and OS AddressBase Premium

[Note 1] Figure 7 does not present information for 70 second homes which could not be matched to a residential dwelling type.

[Note 2] Includes maisonettes and apartments.

[Note 3] Includes chalets.

Quality and methodology information

Statement of compliance with the Code of Practice for Statistics

Our statistical practice is regulated by the Office for Statistics Regulation (OSR). OSR sets the standards of trustworthiness, quality and value in the Code of Practice for Statistics that all producers of official statistics should adhere to.

All of our statistics are produced and published in accordance with a number of statements and protocols to enhance trustworthiness, quality and value. These are set out in the Welsh Government's **Statement of Compliance**.

MSOA lookup

The MSOA names used in this article have been developed by the House of Commons Library. While these MSOA names are not 'official', they can help to make geographical data easier to interpret and present.

Table 3: 2021 MSOA name lookup, Gwynedd

2021 ONS MSOA name	2021 House of Commons Library MSOA name
Gwynedd 001	Bangor City
Gwynedd 002	Bangor South
Gwynedd 003	Bethesda

2021 ONS MSOA name	2021 House of Commons Library MSOA name
Gwynedd 004	Bethel & Llanrug
Gwynedd 005	Llanberis & Deiniolen
Gwynedd 006	Caernarfon East
Gwynedd 007	Caernarfon West & Waunfawr
Gwynedd 008	Pen-y-groes, Tal-y-sarn & Dyffryn Nantlle
Gwynedd 009	Blaenau Ffestiniog & Trawsfynydd
Gwynedd 010	Porthmadog
Gwynedd 011	Cricieth & Llanaelhaearn
Gwynedd 012	Pwllheli & Morfa Nefyn
Gwynedd 013	Harlech & Llanbedr
Gwynedd 014	Abersoch & Aberdaron
Gwynedd 015	Bala & Mawddwy
Gwynedd 016	Barmouth & Dolgellau
Gwynedd 017	Tywyn & Llangelynnin

Description of Table 3: A table showing the MSOA name assigned by the House of Commons Library for each MSOA in Gwynedd.

Source: House of Commons Library

Data source – further information

The information presented in this report is based on property level council tax data, extracted from local authority administrative systems on a monthly basis, typically the 13th. The data is collected by the ONS on a monthly basis and shared with the Welsh Government on a 6-monthly basis. The Welsh Government has ensured that any comments about data quality have been communicated to the ONS at the earliest opportunity (for example differences between the number of second homes recorded in the property level council tax data and local authority aggregates submitted as part of the **Council tax dwellings return**). Where possible the Welsh Government have worked with the ONS and local authorities to resolve these issues.

When looking at overall numbers of chargeable second homes, there is little variation between the property level council tax data and the local authority taxbase estimates produced for Gwynedd. The property level council tax data shows that there were 4,610 chargeable second homes in Gwynedd on 13 April 2023, and 4,370 chargeable second homes on 13 April 2024. For the annual statutory tax-base estimates, Cyngor Gwynedd reported that there would be an estimated 4,760 chargeable second homes in the 2023-24 financial year, and an estimated 4,440 second homes in 2024-25, for tax-setting purposes.

Address matching

ONS process the property level council tax data through their internal Address Index Matching Service (AIMS), to assign a Unique Property Reference Number (UPRN) to each address record. In this article, the dwelling count reflects the count of unique UPRNs assigned by AIMS. It can be more challenging to address match some types of homes than others (for example, individual homes within a block of flats). In these instances, a UPRN may not be assigned, or the same UPRN may be assigned to multiple address records.

In the data extracted for Gwynedd on 13 April 2024, 30 records were not assigned a UPRN through AIMS. These records have been excluded from this analysis. Where the same UPRN has been assigned to multiple records, only one record has been extracted (we have extracted the address record which appears first alphabetically). In Gwynedd's April 2024 data extract, 96% of council tax address records were assigned a distinct UPRN. We are working with ONS to better understand how we can most effectively use this data and, where possible, base analysis on the most reliable address matches.

To produce breakdowns of second homes by property type, local authority council tax billing data was linked to Ordnance Survey (OS) AddressBase data. 96% of second home council tax records extracted on 13 April 2024 for Gwynedd could be linked to an OS AddressBase residential dwelling type (the remaining 200 records which could not be linked to a residential dwelling type were excluded from the property type breakdown).

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 **Wellbeing 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.

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