



Llywodraeth Cymru  
Welsh Government  
Parc Cathays / Cathays Park  
Caerdydd / Cardiff CF10 3NQ

28 October 2024

Chief Financial Officers,  
Welsh County and County Borough Councils

Dear Colleague,

## **COUNCIL TAX DWELLINGS RETURN (CT1) FOR 2025-26**

1. The above return seeks council tax base information for 2025-26 from county and county borough councils under section 68 of the Local Government Finance Act 1992.
2. The information requested should be calculated with reference to dwellings shown on the valuation list for the authority as at 31 October 2024 (supplied to the authority under section 22B(7) of the [Local Government Finance Act 1992](#) as inserted by section 77 of the [Local Government Act 2003](#)). The figures should also take account of changes to the valuation list that appear likely to occur during 2025-26.
3. The [Local Authorities \(Calculation of Council Tax Base\) and Council Tax \(Prescribed Classes of Dwellings\) \(Wales\) Amendment\) Regulations 2004](#) (which came into force in November 2004) prescribed 1 November to 31 December as the period during which the calculation of the tax base for 2025-26 should take place. However, in order to meet the deadline for the calculation of the distribution of Revenue Support Grant (RSG) for 2025-26, we ask that provisional tax base information is supplied to us by **15 November 2024**. It is important that this provisional information is as close as possible to the actual tax base calculated for the authority and notified to its major precepting authority; significant differences could require adjustments to RSG entitlements via an amending report.

### **Use of the information**

4. The total discounted band D equivalents, before adjusting for the collection rate (E6), will be used in the calculation of entitlements to Revenue Support Grant for 2025-26 and this figure will appear in The Local Government Finance Report (No.1) (Wales) 2025-26. The information will also be published in a statistical release in January 2025.

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

5. An estimate of the tax base for your authority is required for purposes of preparing the final local government settlement by the date below:
  - a. Certified copy and spreadsheet - **15 November 2024**.
6. The data must be in by the deadline to enable final decisions at a ministerial level to be taken on the local government settlement, which is to be published on 9 December. Failure to comply could result in the settlement having to be delayed.
7. Councils have until 31 December to calculate their tax base for tax setting purposes. A further certified copy of the CT1, showing the final tax base used for tax setting purposes (ratified by full council or by Executive decision), will therefore be required by **7 January 2025**. Significant differences between the figures returned in November 2024 and January 2025 will need to be fully itemised in a separate reconciliation.

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

### **Contact addresses**

10. Please email completed spreadsheets to [lgfs.transfer@gov.wales](mailto:lgfs.transfer@gov.wales).  
We only need a certified copy at the Final stage, emailed in PDF format.
11. Queries concerning completion of the return should be directed to either:
  - Frank Kelly (telephone: 0300 025 5673) or
  - by email to [lgfs.transfer@gov.wales](mailto:lgfs.transfer@gov.wales)

Thank you for your continued co-operation.

Yours sincerely,

**Anthony Newby**

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