

Council Tax Dwellings (CT1) 2015-16 Notes for Guidance

This form seeks information from county and county borough councils about their council tax base for 2015-16. This should be calculated with reference to dwellings shown on the draft 2014 valuation list for the authority as at 31 October 2014 compiled by the authority under section 22B(7) of the Local Government Finance Act 1992, as inserted by the Local Government Act 2003, but the figures should also take account of changes to the valuation list that appear likely to occur during 2015-16.

The calculations and figures supplied by authorities on this form should be in accordance with the Local Government Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995 (SI 1995/2561 as amended by SI 1999/2935 and the Local Authorities (Calculation of Council Tax Base) and Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendment) Regulations 2004). The information is required by the Welsh Government under its powers in section 68 of the Local Government Finance Act 1992.

Line Notes

Note	Line	
1	A1	This is not the number of dwellings in each band shown on the valuation list, because that includes dwellings that are exempt from the council tax. The information required is the total number of chargeable dwellings in each band as derived with reference to the information supplied from the valuation list and taking account of dwellings that appear likely to be on the valuation list for all or part of 2015-16.
2	A2	Dwellings subject to a disability reduction are those set out in the Council Tax (Reductions for Disabilities) Regulations 1992 (SI 1992/554 as amended by SI 1993/195 and SI 1999/1004).
3	A3	<p>A dwelling in bands B to I which is subject to a disability reduction receives a reduction of one band for the purposes of calculating the council tax payable. From 1 April 2000, a ratio of 5/9 to a band D dwelling is to be applied to dwellings listed in band A which are subject to a disability reduction. To record these band A disability reductions, a notional valuation band of A* has been included on the form. Line A3 which is the adjustment of line A1 taking into account all disability reductions is thus dependent on the council tax band and should be calculated as follows.</p> <p>A3A* = A2A A3A = A1A - A2A + A2B A3B = A1B - A2B + A2C A3C = A1C - A2C + A2D A3D = A1D - A2D + A2E A3E = A1E - A2E + A2F A3F = A1F - A2F + A2G A3G = A1G - A2G + A2H A3H = A1H - A2H + A2I A3I = A1I - A2I</p> <p>where:</p> <p>A3A* is the number of band A dwellings in line A3 with a disability reduction (i.e. column A* of line A3), A3A is the number of band A dwellings in line A3 (i.e. column A of line A3), A3B is the number of band B dwellings in line A3 (i.e. column B of line A3), and so on.</p>
4	B1 to B4	The figures in this section are a breakdown of the adjusted chargeable dwellings shown in line A3. This section asks for the number of dwellings receiving either no discount, a 25% discount, a 50% discount or variable discounts. Only dwellings eligible for the statutorily-required discount at whatever level should be recorded. Discounts given under section 13A of the 1992 Act as inserted by section 76 of the 2003 Act (local discounts) should not be included under this section or any other section of this form (see note 13).
	B5	The figures shown in B5 are brought forward from line G12 in Part G.
5	C2	The total discounted dwellings is calculated by deducting from the adjusted chargeable dwellings (A3): - the number of dwellings with a 25% discount (B2) times 0.25 and - the number of dwellings with a 50% discount (B3) times 0.50 and - the total variable discounts (B5)

6	D1	Dwellings are exempt from the council tax if they fall within one of the classes prescribed in the Council Tax (Exempt Dwellings) Order 1992 (SI 1992/558, as amended by SI 1992/2941, SI 1993/150, SI 1994/539, SI 1995/619, SI 1997/74, SI 1997/656, SI 1998/291, SI 1999/536 and SI 2000/1025). Information on dwellings by class of exemption is requested
7	D2	Class O exempt dwellings need to be separately identified because of contributions in lieu of council tax (see note 10).
8	D3, D5 and D7	<p>The classes of dwellings prescribed under the new section 12 of the 1992 Act as inserted by section 75 of the 2003 Act. The Council Tax (Prescribed Classes of Dwellings) (Wales) Regulations 1998 (SI 1998/105) as inserted by SI 2004/452 prescribe three classes of dwellings (A, B and C) in respect of which authorities have discretion about the level of discount given. They will therefore have been included in Part B of this form. These lines should show the number of dwellings that are believed to be in each prescribed class in each band. Dwellings in notional band A* cannot fall in one of the prescribed classes because they will have at least one resident in order to qualify for a disability reduction.</p> <p>Please note that class A represents properties where a restriction applies to occupation (no continuous occupation for 28 or more days is allowed) whereas class B represents properties where no such restriction applies. Class C represents unoccupied substantially unfurnished dwellings (long term empty).</p>
9	D4, D6 and D8	The discount percentage awarded to each of the prescribed classes of dwelling (see note 8) should be shown in box D4, D6 and D8.
10	E4	This figure is the amount calculated by the billing authority under regulation 3(4) of the 1995 regulations. It represents the authority's estimate of the amount (if any) that is likely to be paid to the authority by the Secretary of State for Defence in respect of dwellings that fall within Class O of SI 1992/558. Contributions from the Secretary of State will be at the rate of 100 per cent of the council tax for dwellings which have residents and 50 per cent for those which do not. The amount must be expressed here in terms of Band D equivalent dwellings.
11	F	See also note 6 covering lines D1 and D2. Annex A gives an extensive list of exempt classes.
12	G1 to G12	The new Section 12(4) of the 1992 Act, as inserted by section 75 of the 2003 Act, enables billing authorities to vary the level of discount given to prescribed dwellings for all or part of the authority area. Lines 1 to 12 of part G of this form calculates the total whole dwelling equivalent discount for each band. This total is then carried forward to line B5 in order to calculate the total number of discounted dwellings. This section allows for 5 different levels of discount. If this is not sufficient please inform the Welsh Government at the address on the front of the form and an amended form will be
13		The CT1 form should not take account of any locally-funded discounts or exemptions made by billing authorities under section 13A of the Local Government Finance Act 1992, as inserted by section 76 of the Local Government Act 2003. This is because any decrease in the RSG taxbase made as a result of such discounts or exemptions would lead to an increase in entitlement to RSG and hence to the discounts being funded by central rather than local government.