



Llywodraeth Cymru  
Welsh Government

YSTADEGAU, DOGFENNU

# Anheddau'r Dreth Gyngor: Ebrill 2026 i Fawrth 2027

Gwybodaeth ar y nifer o anheddau sy'n gorfod talu'r dreth gyngor, bandio, gostyngiadau ac eithriadau ar gyfer Ebrill 2026 i Fawrth 2027. Saesneg yn unig.

Cyhoeddwyd gyntaf: 22 Ionawr 2026

Diweddarwyd ddiwethaf: 22 Ionawr 2026

# Cynnwys

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# Introduction

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.

The Valuation Office Agency (VOA) produces a list of all dwellings in each band in each county. County councils use this list to estimate the total number of dwellings liable for council tax (taxbase).

This release provides details of the number of dwellings expected to be liable for council tax, exemptions, discounts and premiums for the upcoming financial year.

This report only deals with financial years, for example, April 2026 to March 2027. These will be displayed as 2026-27.

The data are provided on the Council Tax Dwellings (CT1) returns submitted by all 22 county councils in Wales.

Detailed information over time and at a local authority level is published in the associated data tables and on the [StatsWales website \(Council tax\)](https://stats.gov.wales/en-GB/topic/34/council-tax) (<https://stats.gov.wales/en-GB/topic/34/council-tax>).

## Main points

The total number of dwellings liable for council tax in Wales for the financial year 2026 to 2027 is expected to rise by 8,858 or 0.6% over the previous year to 1,433,016. For calculating Revenue Support Grant, this total is equivalent to 1,289,252 band D dwellings.

36% of dwellings in Wales receive a 25% discount, generally due to being occupied by only one person liable for council tax.

There are 64,323 dwellings in Wales that are exempt from council tax. This represents 4.3% of all dwellings. The largest exempt category is dwellings occupied only by students at 18,769, followed by empty and unfurnished dwellings at 15,025, with 8,428 dwellings being exempt due to the death of the former occupant.

21 local authorities are charging a long-term empty home premium and 20 are charging a second home premium. Most authorities no longer give discounts to long-term empty or second homes.

The number of second homes chargeable for council tax is expected to increase by 2,207 or 9.2% compared to the previous year.

The number of empty homes chargeable for council tax is expected to increase by 475 or 2.1% compared to the previous year. This is mainly due to Cardiff incorrectly stating their number of empty homes in the financial year 2025 to 2026.

## Chargeable dwellings

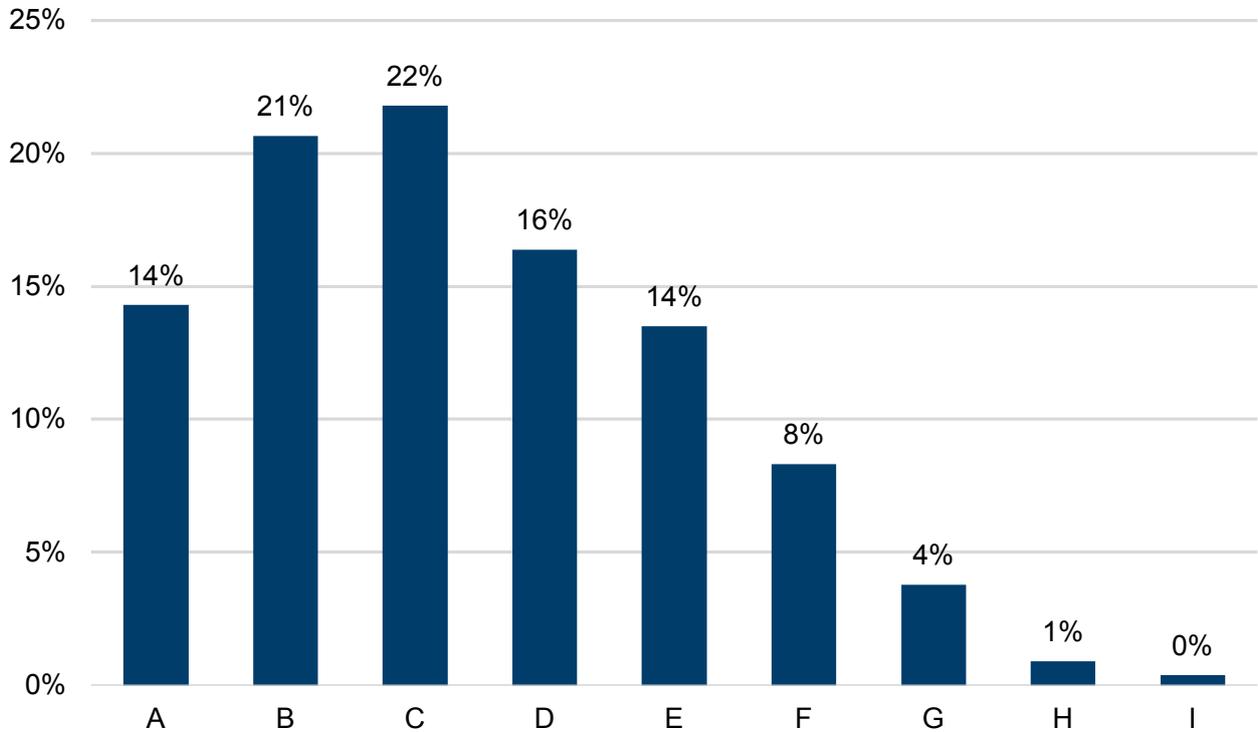
A council tax chargeable dwelling is any property that is subject to Council Tax. This includes:

- residential properties: homes that are used as someone's main residence
- second homes: homes that are furnished but not used as a main residence
- long-term empty homes: homes that are unoccupied and substantially unfurnished

Council Tax bands are used to determine the amount of Council Tax that is paid based on the value of a property. Properties are assigned to one of nine bands, labelled A to I, with each band representing a range of property values.

The council tax for each band is a fixed ratio to that for band D. For example, a band A dwelling will pay 6/9 of the band D amount and a band I dwelling will pay 21/9 of the band D amount.

**Figure 1: distribution of dwellings by band, financial year 2026 to 2027**

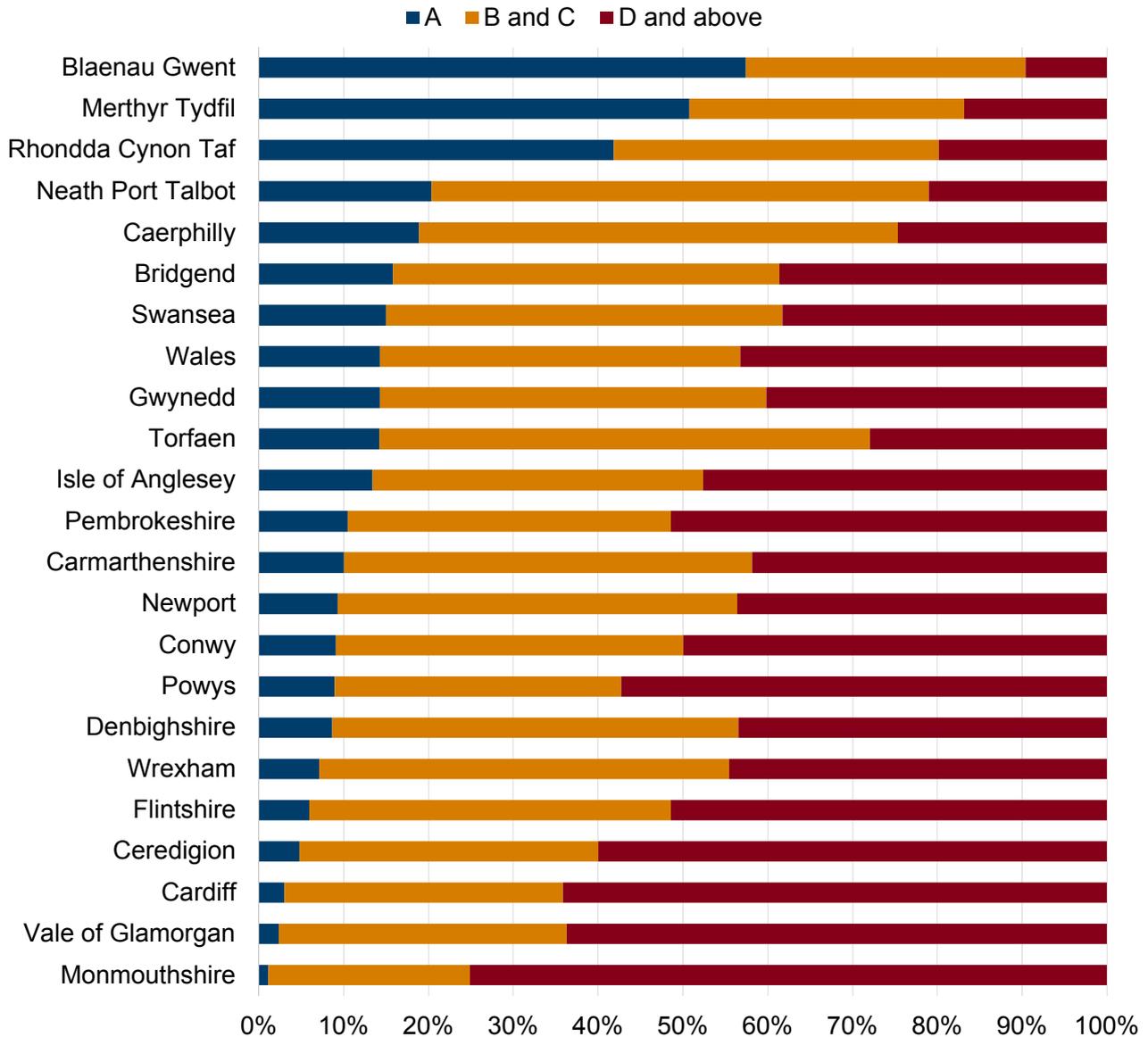


Description of figure 1: a bar chart showing that 57% of dwellings in Wales are in bands A to C.

Source: Welsh Government council tax dwellings returns

More data on the distribution of dwellings can be found in the [associated data tables \(MS Excel\)](https://llyw.cymru/sites/default/files/statistics-and-research/2026-01/anheddaur-dreth-gyngor-ebrill-2026-i-fawrth-2027-144771.xlsx) (<https://llyw.cymru/sites/default/files/statistics-and-research/2026-01/anheddaur-dreth-gyngor-ebrill-2026-i-fawrth-2027-144771.xlsx>) and on the [StatsWales website \(Council tax\)](https://stats.gov.wales/en-GB/topic/34/council-tax) (<https://stats.gov.wales/en-GB/topic/34/council-tax>).

**Figure 2: distribution of dwellings by band and authority, financial year 2026 to 2027**



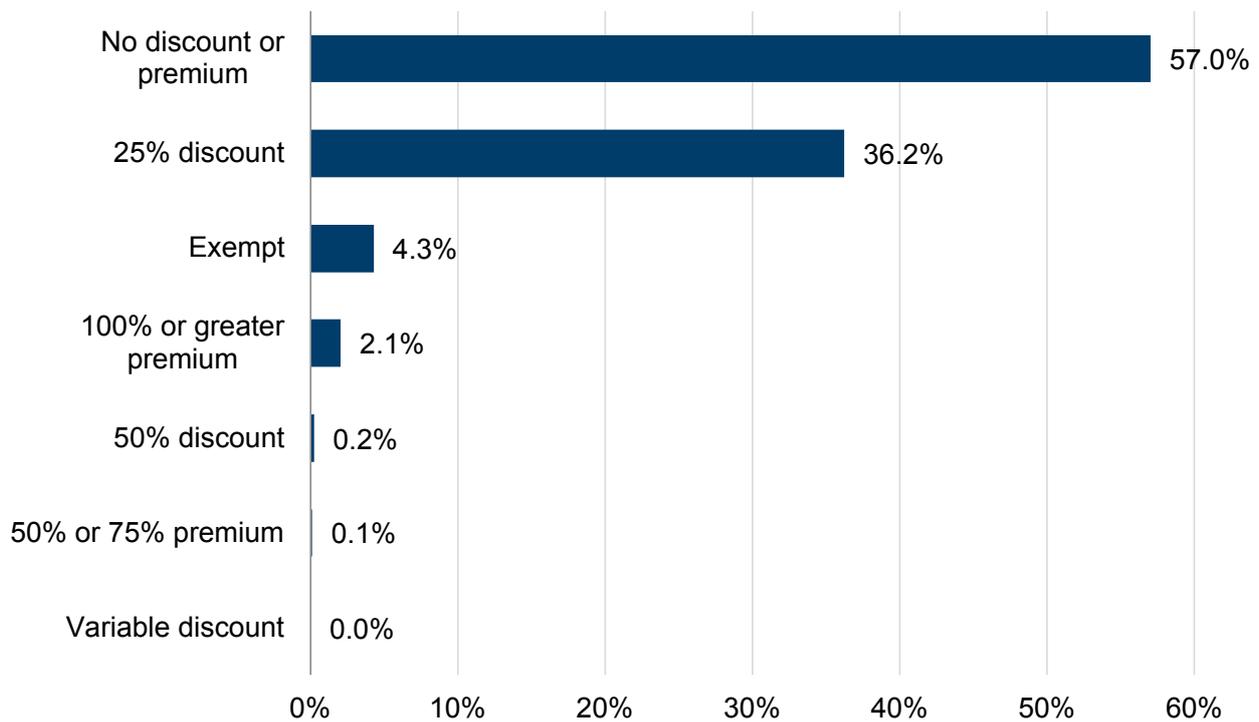
Description of figure 2: a bar chart showing that over a half of dwellings in Blaenau Gwent and Merthyr Tydfil are in band A. 75% of dwellings in Monmouthshire are in band D or above.

Source: Welsh Government council tax dwellings returns

More data on the numbers of dwellings can be found in the [associated data](#)

**tables (MS Excel)** (<https://llyw.cymru/sites/default/files/statistics-and-research/2026-01/anheddaur-dreth-gyngor-ebrill-2026-i-fawrth-2027-144771.xlsx>) and on the **StatsWales website (Council tax)** (<https://stats.gov.wales/en-GB/topic/34/council-tax>).

### Figure 3: proportion of dwellings that are exempt or receive a discount/premium, financial year 2026 to 2027



Description of figure 3: a bar chart showing how the dwellings are split between the categories of liability for council tax. 57% of dwellings have no discount or premium applied and 36% of dwellings receive a 25% discount, generally for single occupancy.

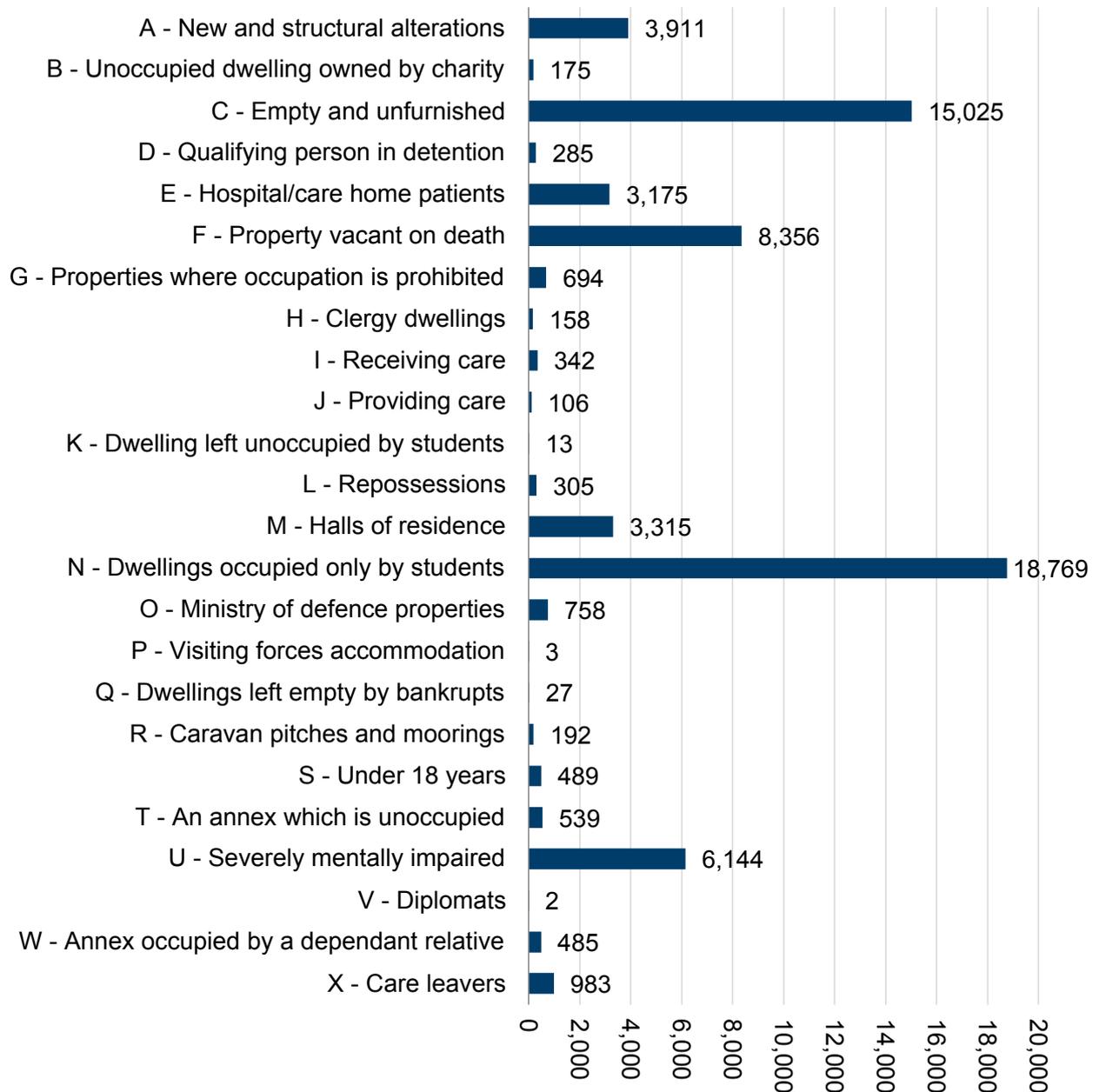
Source: Welsh Government council tax dwellings returns

More data on the categories of dwellings can be found in the **associated data tables (MS Excel)** (<https://llyw.cymru/sites/default/files/statistics-and-research/2026-01/anheddaur-dreth-gyngor-ebrill-2026-i-fawrth-2027-144771.xlsx>) and on the **StatsWales website (Council tax)** (<https://stats.gov.wales/en-GB/topic/34/council-tax>).

# Exemptions

Council Tax exemptions refer to specific situations where a property is not required to pay Council Tax. These exemptions can be either temporary or permanent, depending on the circumstances.

**Figure 4: number of dwellings that are exempt from council tax by type of exemption, financial year 2026 to 2027**



Description of figure 4: a bar chart showing that empty and unfurnished dwellings and those occupied by students account for 53% of all exemptions.

Source: Welsh Government council tax dwellings returns

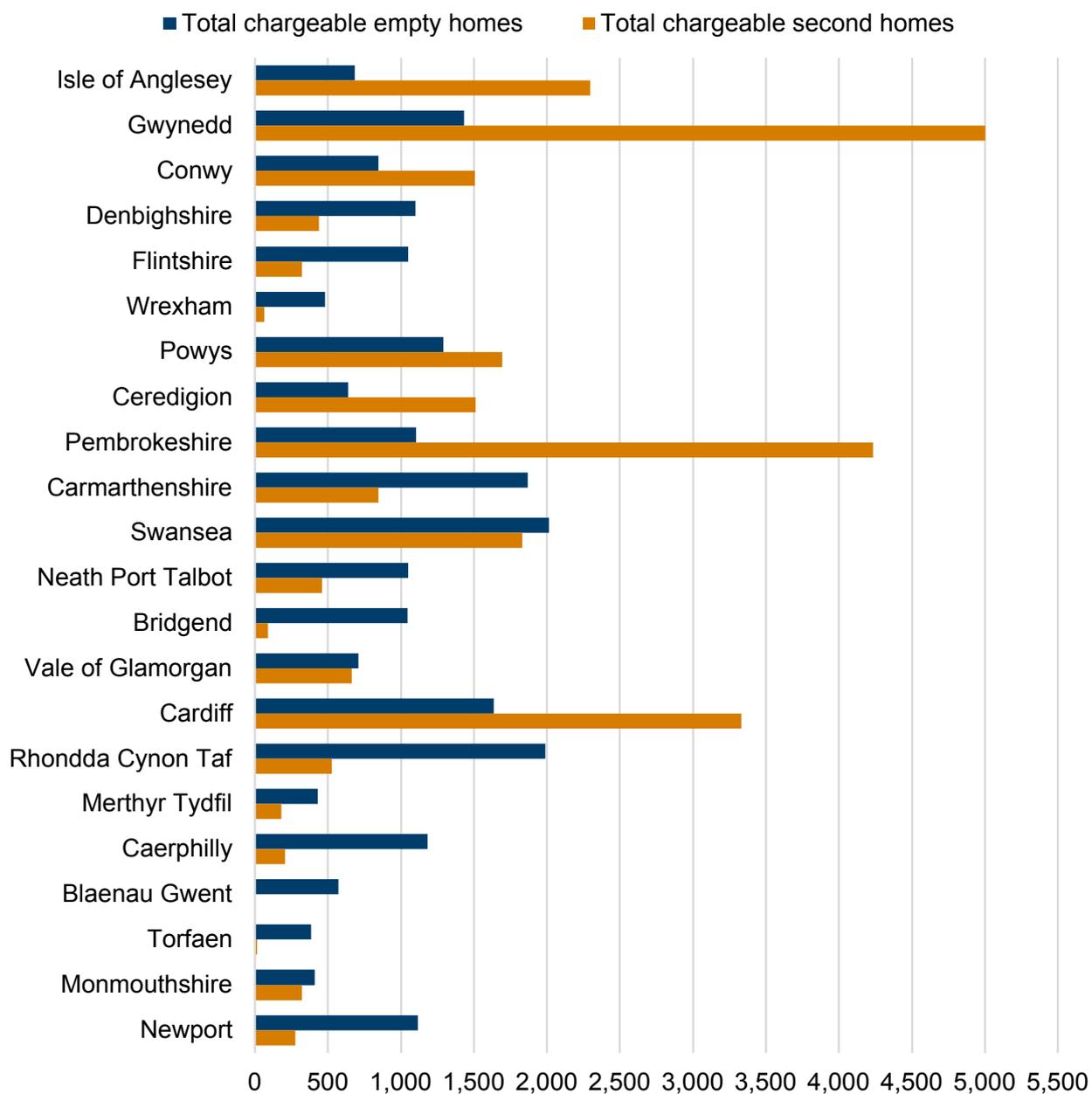
More data on exemptions can be found in the [associated data tables \(MS Excel\)](https://llyw.cymru/sites/default/files/statistics-and-research/2026-01/anheddaur-dreth-gyngor-ebrill-2026-i-fawrth-2027-144771.xlsx) and on the [StatsWales website \(Council tax\)](https://stats.gov.wales/en-GB/topic/34/council-tax).

## Empty and second homes

An empty home is one that is unoccupied and substantially unfurnished. Local councils in Wales can charge a premium on long-term empty homes which have been empty for over 12 months. Since April 2023, this premium can be up to 300% of the standard Council Tax rate. Some empty homes may be exempt from Council Tax, such as those undergoing major repairs or structural changes.

For the purposes of council tax, a second home is defined as a property that is not a person's main residence, is substantially furnished, and is used periodically. Local councils can also charge a premium on second homes, which can be up to 300% of the standard rate.

**Figure 5: number of chargeable empty and second homes, financial year 2026 to 2027**



Description of figure 5: a bar chart showing that Gwynedd has the largest number of chargeable second homes in Wales (5,004) and Swansea has the largest number of chargeable empty homes (2,014).

Source: Welsh Government council tax dwellings returns

**Link to excel data** (<https://llyw.cymru/sites/default/files/statistics-and-research/2026-01/anheddaur-dreth-gyngor-ebrill-2026-i-fawrth-2027-144771.xlsx>) and on the **StatsWales website (Council tax)** (<https://stats.gov.wales/en-GB/topic/34/council-tax>).

A full breakdown of the levels of discounts and premiums by local authority can be found in the **associated data tables (MS Excel)** (<https://llyw.cymru/sites/default/files/statistics-and-research/2026-01/anheddaur-dreth-gyngor-ebrill-2026-i-fawrth-2027-144771.xlsx>) and on the **StatsWales website (Council tax)** (<https://stats.gov.wales/en-GB/topic/34/council-tax>).

## Glossary

### 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 and value of the property**

### **Band A**

Up to £44,000

### **Band B**

£44,001 to £65,000

### **Band C**

£65,001 to £91,000

### **Band D**

£91,001 to £123,000

### **Band E**

£123,001 to £162,000

### **Band F**

£162,001 to £223,000

## **Band G**

£223,001 to £324,000

## **Band H**

£324,001 to £424,000

## **Band I**

Over £424,000

## **Ratio to band D**

### **Band and ratio**

- A: six ninths
- B: seven ninths
- C: eight ninths
- D: one
- E: eleven ninths
- F: thirteen ninths
- G: fifteen ninths
- H: two
- I: twenty one ninths

## **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.

## **Band D equivalent dwellings**

A Band D equivalent dwelling represents a standard measure for comparing the council tax base across different areas.

Properties are assigned to different bands (A to I) based on their value. Band D is considered the median band.

To standardise the tax base, properties in other bands are converted to a Band D equivalent. For example, a Band A property (lower value) might count as 6/9 of a Band D property, while a Band I property (higher value) might count as 21/9 of a Band D property.

## **Taxbase**

This is the number of Band D equivalent dwellings in a local authority area. To calculate the taxbase 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.

## **Premiums**

From 1 April 2017, local authorities can 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 several 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.

An **overview of the different data sources relevant to second homes in Wales** ([/ail-gartrefi-beth-maer-data-yn-ei-ddweud-wrthym.html](#)) is available. The data in this publication is from an automatic extract from the individual Local Authorities' Revenue and Benefits systems, used by local authorities to process payments to and from local businesses, council tax payers and low income households. Snapshots of property level data are taken monthly and supplied to the Welsh Government by the Welsh Government by the Office for National Statistics (ONS).

## Quality and methodology information

### Official statistics status

All official statistics should show the standards of the **Code of Practice for Statistics (UK Statistics Authority)** (<https://code.statisticsauthority.gov.uk/>).

These are accredited official statistics. They were independently reviewed by the Office for Statistics Regulation (OSR) in March 2019. They comply with the standards of trustworthiness, quality and value in the Code of Practice for Statistics.

It is Welsh Government's responsibility to maintain compliance with the standards expected of accreditation. If we become concerned about whether these statistics are still meeting the appropriate standards, we will discuss any concerns with OSR promptly. Accreditation can be cancelled or suspended at any point when the highest standards are not maintained, and reinstated when standards are restored.

Accredited official statistics are called National Statistics in the Statistics and Registration Service Act 2007.

# Statement of compliance with the Code of Practice for Statistics

Our statistical practice is regulated by the 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** (<https://www.gov.wales/about-statistics-and-research#Statementofcompliance>).

These **accredited official statistics (OSR)** (<https://osr.statisticsauthority.gov.uk/policies/official-statistics-policies/accredited-official-statistics-policy/>) demonstrate the standards expected around trustworthiness, quality and public value in the following ways.

You are welcome to contact us directly with any comments about how we meet these standards. Alternatively, you can contact OSR by emailing [regulation@statistics.gov.uk](mailto:regulation@statistics.gov.uk) (<mailto:regulation@statistics.gov.uk>) or via the OSR website.

## Trustworthiness

The main source of information on local authority council tax collection 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.

The data collection is carried out in November and December. The data is normally published in January, this allows time to collect, collate and validate the data.

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.

The statistics that are 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.

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.

**Data on council tax are also available for England (gov.uk)**

(<https://www.gov.uk/government/collections/council-tax-statistics>) and **Scotland (Scottish Government)** (<https://www.gov.scot/collections/local-government-finance-statistics/>). The council tax system does not apply to Northern Ireland.

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.

All outputs adhere to the Code of Practice by pre-announcing the data of publication through the **upcoming calendar** (<https://www.gov.wales/statistics-and-research/upcoming>) web pages.

**Pre-release recipient information can be found on the Welsh Government website** ([/gweld-ystadegau-cyn-eu-rhyddhau](https://www.gov.wales/gweld-ystadegau-cyn-eu-rhyddhau)).

## Quality

The published figures are compiled by professional analysts using the latest available data and applying methods using their professional judgement and analytical skillset.

Statistics published by Welsh Government adhere to the Statistical Quality Management Strategy which supplements the Quality pillar of the Code of Practice for Statistics and the European Statistical System principles of quality for statistical outputs.

When data is received through the returns, validation checks are performed by Welsh Government statisticians and queries referred to local authorities where necessary. The statistical release is then drafted and quality assured by senior statisticians and published in line with the **Code of Practice for Statistics (UK Statistics Authority)** (<https://code.statisticsauthority.gov.uk/>).

The data collection contains multiple validation checks at source to ensure the best quality data is provided. This includes year-on-year tolerance checks and arithmetic consistency checks.

Once we receive the data, it goes through further validation and verification checks, for example:

- spend per head by local authority
- extra arithmetic consistency checks
- cross checks with other relevant data collections
- thorough tolerance checks
- outturn comparison with budgets
- cross checks with data from other government departments
- verification that data outside of tolerances are correct

More detailed guidance on the steps taken to ensure quality can be found in the **Local government finance statistics: quality report** (</ystadegau-cyllid-llywodraeth-leol-adroddiad-ansawdd>).

## Value

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 Senedd and beyond; assisting in research in public expenditure issues; economic analysis.

More detailed data are also available at the same time on the [StatsWales website \(Council tax\)](https://stats.gov.wales/en-GB/topic/34/council-tax) (<https://stats.gov.wales/en-GB/topic/34/council-tax>).

## 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 \(/llesiant-cymru\)](#).

Further information on the [Well-being of Future Generations \(Wales\) Act 2015 \(/deddf-llesiant-cenedlaethaur-dyfodol-cymru-2015-canllawiau\)](#).

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

A full detailed breakdown over time of the data contained in this release is available on our [StatsWales website \(Council tax\)](https://stats.gov.wales/en-GB/topic/34/council-tax) (<https://stats.gov.wales/en-GB/topic/34/council-tax>).

## We want your feedback

If you have any feedback on this statistical release then please contact us using the email address below.

## Contact details

Local Government Finance Statistics

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Media: 0300 025 8099

SFR 2/2026



**Efallai na fydd y ddogfen hon yn hollol hygyrch.**

Drllenwch ein [datganiad hygyrchedd](#) (/datganiad-hygyrchedd-llywcyrmru) i gael rhagor o wybodaeth.