

# **Local Government and Public Services Committee**

## **LGPS(2)-06-06(p6)**

**Date: Thursday 30 March 2006**

**Venue: Committee Room 3, Senedd, National Assembly for Wales**

**Title: Committee's Response to the Lyons Inquiry**

### **Purpose**

1. The purpose of this paper is to seek the agreement of the Committee to submitting the paper at Annex A as their response to the Lyons Inquiry.

### **Background**

2. The Lyons Inquiry into Local Government issued its interim report in December 2005. The report summarised the evidence presented to the Inquiry thus far and requested feedback on the report and on the extended remit of the Inquiry.

3. At its meeting on 12 January 2006, the Local Government and Public Services Committee agreed to submit its comments to the Inquiry on the Council Tax revaluation exercise in 2005 which it felt had not been referred to in the interim report.

### **The Committee's Response**

4. The paper at Annex A sets out the Committee's response to the interim report.

5. At its meeting on 12 January, the Committee agreed to present a factual account of the revaluation exercise to the Inquiry.

6. The paper at Annex A contains information from the Welsh Assembly Government and the Members' Research Service on the revaluation exercise and the subsequent levels of Transitional Relief and Appeals as at December 2005.

### **Action**

7. The Committee is invited to approve the contents of Annex A.

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## Annex

### Local Government & Public Services Committee

#### The Impact of Council Tax Revaluation in Wales

##### Introduction

1. On 12 January 2005 the Local Government & Public Services Committee noted the Interim Report of the Lyons Inquiry on Local Government in England. The Report asked for specific responses to the section modelling Council Tax Revaluation and Reform to be submitted. The Committee noticed that the relevant section did not reflect the experience of revaluation for council tax purposes in Wales. The Committee therefore agreed that it would submit a paper on the impact of revaluation in Wales to the Lyons Inquiry.

##### Background to Revaluation

2. In September 2000, the National Assembly for Wales's consultation paper entitled "Simplifying the System: Local Government Finance in Wales", asked about possible changes to the system of local government finance. In respect of council tax there was overwhelming support not to disturb the present system by making major changes. It was recognised that if the council tax valuation bands were not updated, the council tax system would run the risk of losing credibility;

3. In July 2001, the Minister for Finance Local Government and the Communities, Edwina Hart, announced that a council tax revaluation would take effect on 1 April 2004. It was identified as a key issue to be addressed on the local taxation side with the following outcome:

a council tax revaluation to take effect in April 2004 - at an estimated cost of over £10 million.<sup>1</sup>

4. In February 2002, at an Assembly Government cabinet meeting (at that time a Partnership Government between Labour and Liberal Democrats) on 4<sup>th</sup> February, the Minister for Finance, Local Government and Communities confirmed that support for the Assembly Government's policy statement "Freedom and Responsibility in Local Government" (FAR) had been received from the Assembly's Local Government and Housing Committee and the WLGA;

5. At the Local Government and Housing Committee 13 February 2002 - The Minister reported on the following:

"Following discussion with the Welsh Local Government Association, the council tax revaluation would be undertaken in April 2005. This would allow time to develop proposals collaboratively with local government and for the Committee to consider proposals prior to the final decision being taken. The new council tax bands would be published in summer

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<sup>1</sup> LG&H Committee, 4 July 2001, Minister's Paper, *Budgets: Issues*.

[http://www.wales.gov.uk/servlet/LocalGovernmentAndHousingCommittee?area\\_code=38E48697000AD0540000352900000000&month\\_year=7|2001&p\\_arch=pre&module=dynam icpages](http://www.wales.gov.uk/servlet/LocalGovernmentAndHousingCommittee?area_code=38E48697000AD0540000352900000000&month_year=7|2001&p_arch=pre&module=dynam icpages)

2003 and the new valuation lists in late 2004, coming into force on 1 April 2005". The Committee welcomed the proposed council tax revaluation.

6. In March 2002 the Welsh Assembly Government published its policy statement *Freedom and Responsibility for Local Government*.<sup>2</sup> (FAR) which stated:

7.1 The starting point on council tax is that it is the only tax controlled by local government. It is generally well understood and accepted by taxpayers and high collection levels are regularly maintained. As council tax bands (A to H) are based on 1991 house prices, it does mean that the bands do not represent current values. As such the council tax system is in danger of being discredited as being "out of date".

It went on to outline plans for Council Tax revaluation:

7.3 Preparatory work on revaluation in Wales is already underway, including an examination of the relationship between council tax bands. Following consultation with local government and others, **we plan to publish the new council tax bands in summer 2003. New valuation lists will follow in late 2004, coming into force on 1st April 2005.** The UK Government intends to legislate to require revaluations at intervals of not more than 10 years in England and Wales. The Welsh Assembly Government supports this move. The Welsh Assembly Government envisages that there will be a revaluation in Wales every 8 years.<sup>3</sup>

7. In March 2002 the Minister and Sir Harry Jones of the WLGA agreed to the establishment of a working group to consider all aspects of the revaluation and a consultation paper, *Council Tax Revaluation and Re-banding 2005*, setting out proposals for new valuation bands and proportions in 2002 was issued.<sup>4</sup> The Council Tax Revaluation Working Group (CTRWG) considered numerous aspects of the current system and options for change. The 'first principles' agreed with local government were that:

- ◆ there should be no increase in council tax yield nor a decrease in the all Wales taxbase;
- ◆ revaluation and re-banding should not, in itself, be a reason to increase council taxes;
- ◆ fairness to the council taxpayer should be key.

8. In response to the consultation to FAR on 26 April 2002 the WLGA said:

the Association supports the intention to revalue and reband properties for council tax purposes. This will quite properly, shift the incidence of local taxation to reflect current values and to reflect the range of values more fairly. For the same reasons regular revaluations at eight yearly intervals are acceptable to maintain the integrity of the tax.

9. The Council Tax Revaluation Working Group (CTRWG) was established in May 2002. Five meetings of CTRWG were held between May and October 2002.

10. Following a consultation period from 19 December 2002 to 29 January 2003 the Minister took into account the views of respondents. She decided:

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<sup>2</sup> This was endorsed by Cabinet on 4 February 2002. The Minutes can be seen here:

<http://assembly/aegis/AssemblyStaffArea/cabinet/CabMeetings/minutes/040202.htm>

<sup>3</sup> WAG Policy Statement, *Freedom and Responsibility for Local Government*, March 2002.

<http://www.wales.gov.uk/subilocalgov/content/freeresponse-e.html>

<sup>4</sup> <http://www.wales.gov.uk/subilocalgov/content/consultation/counciltax/CouncilTax-e.htm>

- ◆ not to change the proportions between the bands from ninths to eighths, as this would result in many taxpayers being asked to pay more;
- ◆ to extend the range of the banding system by introducing a new higher value band (to be called 'band I'). The proportion of council tax payable for the new band is to be 21/9<sup>ths</sup>; and
- ◆ not to proceed with the proposals for revalued council tax bands set out in the consultation paper, but to consult again on revised proposals.

11. A *Supplementary Consultation Paper on Council Tax Revaluation and Rebanding 2005* was issued in June 2003 and the consultation closed on 6 August 2003.<sup>5</sup> The paper contained proposals for new bands and the proposal for the introduction of a new valuation band (Band I) for Wales' most expensive homes.

12. At a meeting of the Local Government & Housing Committee on 9<sup>th</sup> July 2003, the Committee considered the Minister's proposals for council tax revaluation and rebanding. A number of issues were raised:

- ◆ the weakness of the current, property-based system as a reflection of people's ability to pay;
- ◆ the differential impact of the proposed changes between local authority areas. Members expressed concern at the increases in required council tax receipts likely to result in some areas;
- ◆ increases in household incomes had not been commensurate with those of property prices in some areas. Members felt that an appropriate compensation scheme would be required to assist households unable to finance increases in their council tax bills;
- ◆ the need to establish an effective means of communicating with the public and allaying their concerns about the changes;
- ◆ the degree to which the Valuation Office Agency (VOA) and valuation tribunal system would be able to cope with the potential increase in the volume of appeals following revaluation and rebanding.

In response, the following points were made:

- ◆ Local Government Bill 2002 provided local authorities with freedom to determine or vary discounts and exemptions from council tax. These proposals would allow local authorities the flexibility to introduce discounts for individuals who were experiencing difficulty in meeting increases as a result of the revaluation and rebanding exercise.
- ◆ it was anticipated that around 100,000 appeals would result following the revaluation exercise with 40,000 of these being dealt with in the first year. The cost of the revaluation exercise, including appeals, was estimated at some £8million. The VOA had confirmed to the Welsh Assembly Government that it had the capacity to deal with both the domestic and business revaluation exercises;
- ◆ the Minister agreed to keep the Committee informed of developments in the revaluation and rebanding exercise, to bring the relevant statutory instrument back to the Committee at its first meeting in the autumn and to provide figures on the funding available to the VOA.

13. Section 77 of the *Local Government Act 2003* inserted section 22B into the *Local Government Finance Act 1992*, which provides for a statutory revaluation cycle for the council tax in England and Wales. Section 22B(2) requires new lists to be compiled and to come into force for England on 1 April 2007 and 1 April 2005 in Wales. Section 78 of the Act gives powers to change the number of bands. Section 22B(3) requires that further new lists must be compiled and come into force no more than ten years after the date of the previous (2005 and 2007) lists. This means that the period between revaluations will be no longer than 10 years. However, the Assembly will be able to make orders under that section to require the compilation of new lists (and hence revaluation) sooner.

14. During the passage of the Bill through the House of Lords an exploratory amendment was put down by the Conservatives in relation to the different dates in England and Wales. The amendment was withdrawn subsequent to the Government Minister's clarification:

**Lord Bassam of Brighton:** The reason for the two different dates is on practical grounds. England could not be ready in 2005 because the task there is much bigger. I am sure that the noble Earl knows that there are 20 million properties subject to revaluation in England and only 1 million in Wales. We have taken account of the views of the National Assembly for Wales, which decided that it would like the revaluation sooner than we planned for England. The Valuation Office Agency was able to accommodate that in its work programme. It is a simple explanation of the reason.<sup>6</sup>

15. The Local Government and Public Services Committee -met 1st October 2003 to discuss the draft of "*The Council Tax (Valuations Bands) (Wales) Order 2003*". In discussion, Members raised the following points:

- ◆ The need to consider more fundamental changes in the way local government was able to raise its funds;
- ◆ The potential need to phase in the redistributive effect of revaluation for councils experiencing falls in revenue support grant. The Committee requested a table showing the changes in RSG payable to each authority.

Subject to these concerns, the Committee was content to recommend approval of the draft Order.

The new council tax valuation bands were set out in the Order:

Band	Pre-2005 value (£)	New value (£)
A	0 -30,000	0 - 44,000
B	30,001 -39,000	44,001 - 65,000
C	39,001 - 51,000	65,001 - 91,000
D	51,001 - 66,000	91,001 - 123,000
E	66,001 - 90,000	123,001 - 162,000
F	90,001 - 120,000	162,001 - 223,000
G	120,001 - 240,000	223,001 - 324,000
H	over 240,000	324,001 - 424,000
I	-	Over 424,000

## The Revaluation Process

16. The VOA Annual Report 2004/5 states:

<sup>6</sup> HL Debates, 16 June 2003, cGC220

The Welsh revaluation has been delivered on a mainly manual basis, with only limited support from technology. We have made improvements to processes, including the use of questionnaires for the first time, to check details that we hold about properties, particularly those sold on or around the valuation date of 1 April 2003, where sales evidence would be used to support our valuations of other properties.

We worked closely with the WAG on the development of communications materials for taxpayers, notifying them of the revaluation and of its impact on them. In autumn 2004, we notified all 1.3 million council taxpayers in Wales of their revised bandings. We also consulted taxpayers to gauge their levels of understanding of council tax and the revaluation process, to inform the design of support materials and our business processes. In light of this work, we have developed a revised set of communications support materials, and we continue to provide helpdesks to deal with council taxpayer enquiries. We believe that this approach will significantly reduce the number of appeals we receive.

17. The section dealing with Modelling Council Tax Revaluation and Reform in the Lyons Report uses is partly based on information supplied from the Automated Valuation Model (AVM). The VOA investigated and tested the use of an Automated Valuation Model (AVM) to produce valuations for most domestic properties in England. In September 2003 the contract to deliver AVM was awarded to a US-based firm, Cole Layer Trumble (CLT) and testing was carried out up to June 2004. In its Annual Report the VOA states:

For the first time we are using new technology to support a more accurate, effective and efficient revaluation. Subject to the final outcome of the recent public consultation<sup>1</sup> we envisage making much more information available up front, so that – just as for the rating revaluation – council taxpayers will be able to check the key details we hold about their property and tell us if they believe these are wrong. Through this process we will be able to ensure that the assessments we place on properties are always based on the correct and up-to-date facts. We are also issuing questionnaires to households where we need to update our information before we start on the revaluation process.<sup>7</sup>

The Automated Valuation Model (AVM) method planned for revaluation in England was not used in Wales but the VOA has indicated that there is a possibility that it would be used for future revaluation.

### **Assumptions about the Impact of Revaluation**

18. The Welsh Assembly Government has responded to a number of Assembly Questions about the effect of revaluation.<sup>8</sup> A written answer dated 28 October 2004, stated:

#### **The Changes in Revenue Support Grant**

**Michael German:** Will the Minister publish the changes in revenue support grant that will accrue to each of the 22 county councils on a like-for-like basis as a result of how revaluation changes their council tax base? (WAQ38723)

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<sup>7</sup> [http://www.voa.gov.uk/publications/annual\\_report\\_2004-05/Annual\\_Report\\_2004-05.pdf](http://www.voa.gov.uk/publications/annual_report_2004-05/Annual_Report_2004-05.pdf)

<sup>8</sup> See also: WAQ41545 (Nick Bourne) of 24/02/2005 and OAQ0149(LGP) (Rhodri Glyn Thomas) of 16/03/2005



last year of the Tory Government. Please do not misinterpret the banding changes in terms of council tax yield.

21. The Royal Institute of Chartered Surveyors (RICS) claim that because re-banding was not carried out in line with Welsh house price inflation (house prices rose an average 129% in Wales from 1991) more homes automatically entered higher bands. The RICS calculated that Welsh council tax revenues are set to rise by around 10% in 2005/6. Of this increase, 4% is accounted for by bill increases in each band to fund local services (the lowest increase in council tax since its introduction) but 6% is due to the impact of more houses moving into higher bands.<sup>11</sup>

22. The RICS research extrapolated what would happen in an English revaluation if it were to use the Welsh method of revaluation. However, Nick Raynsford, the then Local Government Minister, said:

Any suggestion that the revaluation will be based on the Welsh model is wrong. We have already said it will be revenue neutral. No conclusion should be drawn.<sup>12</sup>

### Changes between valuation bands

23. The Table 2 below shows the number of properties changing between valuation bands in local authorities that were given in answer to a Parliamentary Question on 12 September, 2005<sup>13</sup>:

**Table 2: Properties moving Bands following Revaluation**

Billing authority	Bands - Down by				Stayed the same	Bands - Up by				Total
	4 or more	3	2	1		1	2	3	4 or more	
Isle of Anglesey	2	10	87	2,956	<b>18,894</b>	9,011	1,421	289	83	<b>32,753</b>
Gwynedd	2	13	186	4,368	<b>32,376</b>	18,337	3,067	518	127	<b>58,994</b>
Conwy	4	6	73	3,402	<b>33,266</b>	14,947	1,556	241	48	<b>53,543</b>
Denbighshire	1	3	111	3,432	<b>26,696</b>	9,880	1,749	281	95	<b>42,248</b>
Flintshire	—	—	18	1,406	<b>36,716</b>	22,044	2,659	347	111	<b>63,301</b>
Powys (1)	—	1	3	846	<b>13,150</b>	10,161	2,869	558	162	<b>27,750</b>
Wrexham	—	—	8	696	<b>25,140</b>	25,447	3,464	500	136	<b>55,391</b>
Cardiff	—	5	43	2,839	<b>47,011</b>	67,775	17,923	921	58	<b>136,575</b>
Bridgend	—	10	132	10,226	<b>36,039</b>	10,782	717	81	16	<b>58,003</b>
Rhondda Cynon Tâf	—	11	879	17,596	<b>68,367</b>	14,392	1,245	136	49	<b>102,675</b>
Vale of Glamorgan	—	3	61	1,677	<b>28,631</b>	20,536	2,857	277	37	<b>54,079</b>
Ceredigion	1	2	10	1,023	<b>19,306</b>	10,772	1,598	214	50	<b>32,976</b>
Carmarthenshire (1)	—	—	24	1,273	<b>15,898</b>	7,466	975	218	54	<b>25,908</b>
Carmarthenshire (2)	1	—	15	1,510	<b>11,066</b>	4,523	838	142	28	<b>18,123</b>
Pembrokeshire	—	1	31	1,518	<b>34,264</b>	16,747	2,245	376	106	<b>55,288</b>
Powys (2)	—	4	42	931	<b>7,134</b>	3,190	672	150	71	<b>12,194</b>

<sup>11</sup> [http://www.property-go.co.uk/news/april\\_05/story12.asp](http://www.property-go.co.uk/news/april_05/story12.asp)

<sup>12</sup> "One in three households faces massive council tax hike", *Sunday Telegraph*, 24 April 2005 p1

<sup>13</sup> Parliamentary Question of 12 Sept 2005; HoC col 2239-40W, which can be found at:

[http://www.publications.parliament.uk/cgi-bin/newhtml/hl?DB=semukparl&STEMMER=en&WORDS=council%20tax%20wale&ALL=council%20tax%20wales&ANY=&PHRASE=&CATEGORIES=&SIMPLE=&SPEAKER=&COLOUR=red&STYLE=s&ANCHOR=muscat\\_highlighter\\_first\\_match&URL=/pa/cm200506/cmhansrd/cm050912/text/50912w05.htm#muscat\\_highlighter\\_first\\_match](http://www.publications.parliament.uk/cgi-bin/newhtml/hl?DB=semukparl&STEMMER=en&WORDS=council%20tax%20wale&ALL=council%20tax%20wales&ANY=&PHRASE=&CATEGORIES=&SIMPLE=&SPEAKER=&COLOUR=red&STYLE=s&ANCHOR=muscat_highlighter_first_match&URL=/pa/cm200506/cmhansrd/cm050912/text/50912w05.htm#muscat_highlighter_first_match)



Powys (3)	—	1	71	2,034	<b>10,883</b>	5,137	1,036	292	114	<b>19,568</b>
Caerphilly	—	—	145	7,705	<b>46,939</b>	17,289	1,600	94	31	<b>73,803</b>
Merthyr Tydfil	—	—	132	3,790	<b>18,285</b>	3,160	121	15	4	<b>25,507</b>
Monmouthshire	—	1	2	1,816	<b>20,769</b>	13,231	2,031	362	99	<b>38,311</b>
Blaenau Gwent	—	1	43	5,738	<b>23,457</b>	2,057	63	8	4	<b>31,371</b>
Newport	—	1	12	2,788	<b>37,233</b>	18,142	1,376	199	40	<b>59,791</b>
Torfaen	—	1	17	1,897	<b>28,307</b>	8,434	368	62	17	<b>39,103</b>
Carmarthenshire (3)	—	2	8	2,009	<b>20,909</b>	11,235	475	46	18	<b>34,702</b>
Swansea	1	5	198	11,212	<b>67,059</b>	22,531	2,142	212	46	<b>103,406</b>
Neath Port Talbot	3	5	151	8,092	<b>45,510</b>	7,733	499	69	23	<b>62,085</b>
All Unitary Authorities	15	86	2,502	102,780	<b>773,305</b>	374,959	55,566	6,608	1,627	<b>1,317,448</b>

**Source:** Valuation Office Agency

**Note:** Carmarthen and Powys are both split into three areas by the Valuation Office.

## Transitional Relief

24. In September 2004, the Minister announced that the Welsh Assembly Government intended to smooth the changes in council tax liability as a result of council tax revaluation. In a Written Statement on 2 November 2004 she stated:

This year's settlement is set against the background of the first council tax revaluation for twelve years. It is a legal requirement that we carry out such revaluations to ensure that the distribution of liability for council tax remains fair over time. Given this settlement and reasonable budget setting by local authorities, the majority of council tax payers in Wales should see very little change in their council tax.

For those who do move up more than one band, a transitional relief scheme, fully funded by the Assembly Government, will limit the impact on householders' council tax bills in the coming year. In addition to the funding provided through the settlement I am providing local government with an estimated additional £11 million for this purpose.

25. The Council Tax Transitional Arrangements are designed to limit liability for those dwellings moving up the valuation banding system by two or more bands as a result of the coming into force of the 2005 valuation list on 1st April 2005. The arrangements will run for three financial years commencing 1st April 2005 and ending on 31st March 2008.

26. The purpose of the transitional arrangements introduced by the Welsh Assembly Government is to reimburse councils for the Council Tax income they will forego in limiting the liability for those dwellings moving up the banding system by two or more bands as a result of the coming into force of a new council tax list on 1st April 2005. Grant payments for 2005/06 were estimated by taking account of the qualifying number of band movements. No adjustments were made for in-year increases or anticipated appeals.

27. The estimated amounts to be granted to each council for 2005/06 are set out in **Table 3** below.

**Table 3: Transitional Relief, 2005-06**

Billing Authority	Transitional Grants (a) <i>£ thousand</i>	Total Number of Properties	Number Moving up 2 or more Bands	Percentage Moving up 2 or more Bands
Blaenau Gwent	15	31,356	77	0
Bridgend	157	57,696	945	2
Caerphilly	217	73,594	1,774	2

Cardiff	2,912	135,751	19,159	14
Carmarthenshire	502	78,508	2,907	4
Ceredigion	297	32,867	1,935	6
Conwy	293	53,256	2,107	4
Denbighshire	503	42,141	2,264	5
Flintshire	659	63,168	3,449	5
Gwynedd	640	58,842	3,888	7
Isle of Anglesey	351	32,690	2,085	6
Merthyr Tydfil	26	25,435	147	1
Monmouthshire	650	38,149	2,595	7
Neath Port Talbot	123	61,866	645	1
Newport	230	59,714	1,669	3
Pembrokeshire	407	55,091	2,856	5
Powys	1,291	59,148	6,226	11
Rhondda Cynon Taf	231	102,431	1,481	1
Swansea	436	103,046	2,578	3
Torfaen	83	39,068	465	1
Vale of Glamorgan	587	53,770	3,239	6
Wrexham	818	55,211	4,410	8
<b>Total Wales</b>	<b>11,428</b>	<b>1,312,798</b>	<b>66,901</b>	<b>5</b>

Source: Welsh Assembly Government, 2005.

(a) Based on 2004-05 council tax levels adjusted for anticipated discounts and exemptions.

## Appeals

28. The VOA has been monitoring the number of informal appeals against council tax banding since the new list came into operation on 1 April 2005. An appeal firstly takes the form of a 'proposal' to have their property placed in a different council tax band. If the proposal to alter the band is successful, the VOA will make the appropriate change and notify the local council. If it is unsuccessful, and the taxpayer is still not satisfied that their band is correct, it will be heard as a formal appeal by a local valuation tribunal. The figures for informal appeals are updated monthly. The most recent are up to 31 December 2005 and can be seen in Table 4 below.

**Table 4. Informal Appeals from April 1 2005 to 28 February 2006**

TRETH CYNGOR - RHESTR 2005 (CYMRU)  
COUNCIL TAX - 2005 LIST (WALES)

APELIADAU ANFFURFIOL (YMHOLIADAU) O 1 EBRILL 2005  
INFORMAL APPEALS (ENQUIRIES) FROM 1 APRIL 2005

Cyfnod hyd at: 28 Chwefror 2006  
Period ending: 28 February 2006

Cyngor lleol	Local council	Cyfanswm derbynwyd Total received	Wedi'u setlo Settled		Cyfanswm dal allan Total outstanding
			Newid band Band change	Dim newid No change	
Blaenau Gwent	Blaenau Gwent	145	65	77	3
Pen y Bont ar Ogwr	Bridgend	563	199	312	52
Caerffili	Caerphilly	681	290	372	19
Caerdydd	Cardiff	1,283	403	793	87
Sir Gaerfyrddin	Cardiganshire	1,175	441	720	14
Ceredigion	Ceredigion	434	198	230	6
Conwy	Conwy	1,163	388	716	59
Sir Ddinbych	Denbighshire	941	357	546	38
Sir y Fflint	Flintshire	1,463	678	745	42
Gwynedd	Gwynedd	1,502	482	972	48
Sir Ynys Mon	Isle of Anglesey	876	534	326	16
Merthyr Tudful	Merthyr Tydfil	232	89	127	17
Sir Fynwy	Monmouthshire	1,081	378	631	74
Castell Nedd Porth Talbot	Neath Port Talbot	652	273	369	10
Casnewydd	Newport	391	120	250	21
Sir Benfro	Pembrokeshire	706	267	440	2
Powys	Powys	2,437	1,056	1,266	113
Rhondda Cynon Taf	Rhondda Cynon Taff	905	303	550	52
Abertawe	Swansea	975	402	542	31
Torfaen	Torfaen	304	82	218	4
Bro Morgannwg	Vale of Glamorgan	719	255	432	32
Wrecsam	Wrexham	1,274	411	814	49
<b>Cyfanswm</b>	<b>Total</b>	<b>19,905</b>	<b>7,666</b>	<b>11,450</b>	<b>789</b>

Source: VOA, 2006.

## Annex A: Changes in CT collected and CT base 2004/5 – 2005/6

Local Authority	Amount of CT to be collected £m	% change from 2004/05	CT base for tax setting purposes (Band D equivalent) £	% change from 2004/05
Blaenau Gwent	18.6	4.4	19,453	-1.9
Bridgend	40.3	5.7	46,126	0.7
Caerphilly	42.0	7.0	55,438	2.1
Cardiff	95.4	13.2	126,851	13.9
Carmarthenshire	51.0	10.4	63,880	5.7
Ceredigion	21.7	10.2	28,655	7.6
Conwy	31.3	12.0	46,846	4.9
Denbighshire	32.7	9.9	36,633	5.3
Flintshire	44.8	12.8	58,830	7.9
Gwynedd	38.1	13.1	47,484	4.1
Isle of Anglesey	20.4	9.4	28,360	5.5
Merthyr Tydfil	16.0	4.7	16,506	0.8
Monmouthshire	33.4	12.6	41,281	8.3
Neath Port Talbot	45.1	4.0	44,741	0.3
Newport	31.6	10.9	50,410	4.8
Pembrokeshire	28.9	12.7	48,944	7.5
Powys	41.3	12.6	54,465	7.7
Rhondda Cynon Taf	61.4	3.6	69,645	-1.4
Swansea	65.0	6.4	82,354	3.0
Torfaen	23.8	8.2	29,993	2.6
Vale of Glamorgan	39.6	12.3	53,131	7.4
Wrexham	37.7	12.7	48,779	10.8
<b>Wales</b>	<b>860.1</b>	<b>9.5</b>	<b>1,098,804</b>	<b>5.5</b>

Source: StatsWales