



Ministry of Housing,  
Communities &  
Local Government

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The Chief Executive  
County Councils in England  
District Councils in England  
London Borough Councils  
Metropolitan District Councils  
Unitary Authorities  
Greater London Authority  
Precepting Combined Authorities in England  
The Town Clerk, City of London  
The Clerk  
Council of the Isles of Scilly  
Police and Crime Commissioners  
Fire and Rescue Authorities

5 February 2025

Dear Sir/Madam

**LOCAL GOVERNMENT FINANCE ACT 1992: SECTION 52ZY  
LOCAL GOVERNMENT FINANCE ACT 1992: SECTION 68  
LOCAL GOVERNMENT FINANCE ACT 1988: SECTION 139A  
LOCAL GOVERNMENT ACT 1972: SECTION 230  
NOTICE OF INFORMATION REQUIREMENTS**

1. The Secretary of State for Housing, Communities and Local Government in accordance with sections 52ZY and 68 of the Local Government Finance Act 1992 ('the 1992 Act'), section 139A of the Local Government Finance Act 1988, section 230 of the Local Government Act 1972 and all other powers enabling them in that behalf, hereby gives notice that the above mentioned authorities are required to supply the information specified in the Schedule to this Notice in the form and manner and at the time specified herein.

2. In accordance with the provisions of the Local Government Finance (New Parishes) Regulations 1998 (SI 1998/119) (as amended by the Local Government Finance (New Parishes) (Amendment) Regulations 1998 (SI 1998/3270)) and the provisions of the Local Government Finance (New Parishes) (England) Regulations 2008 (SI 2008/626) (as amended by the Local Authority (Referendums Relating to Council Tax Increases) Regulations 2012 (SI 2012/460)), billing authorities which have made an order providing for the creation of a new parish under section 86 of the Local Government and Public Involvement in Health Act 2007, should complete lines 1 to 3 of the CTR1 return taking account of the amount specified in the relevant order as the maximum which the council tax requirement of the new parish is not to exceed.

3. In completing line 2 of the CTR1 return billing authorities should **only** include the aggregate amount of any local precepts which were taken into account in calculating the authority's council tax requirement under section 31A of the Local Government Finance Act 1992, namely amounts in respect of local precepts issued to the authority and local precepts anticipated by the authority in accordance with regulations under

section 41 of the 1992 Act. Line 3 does **not** therefore include any payments to parishes by way of grants or reimbursing the parish for expenses incurred on behalf of the billing authority, nor does it include any special items referred to in section 35(1)(a) of the 1992 Act (i.e. Precepts received or anticipated which apply to part of its area).

4. Authorities should comply with the relevant statutory provisions governing the council tax setting process. Authorities may wish to look at the requirements and validation checks of the relevant CTR form before setting their council tax. **If in doubt, authorities should seek legal advice.**

### Council tax referendums

5. Authorities are required to seek the approval of their local electorate in a referendum if their relevant basic amount of council tax is excessive by reference to the principles set out in the Referendums Relating to Council Tax Increases (Principles) (England) Report 2025-26. The principles relate to a comparison of the increase from 2024-25 to 2025-26 in an authority's relevant basic amount of council tax as defined by section 52ZX of the 1992 Act. This is derived from a calculation of the authority's basic amount of council tax modified by leaving out precepts issued to or anticipated by a billing authority by local precepting authorities.

6. **It is the responsibility of each authority to determine whether its relevant basic amount of council tax is excessive**, however the form is set out in such a way that it assists authorities in this determination. This will be a comparison of the amounts on

- line 9 of the CTR1 form for billing authorities
- line 3 of the CTR2 form for major precepting authorities.
- Principles have been set for the GLA in respect of (i) the 'unadjusted relevant basic amount' charged across the whole of Greater London and/or (ii) the 'adjusted relevant basic amount' of council tax which includes the special item for the Metropolitan Police and is charged across Greater London apart from in the City. For (i), the 2025-26 amount is line 6 of the CTR3 form and for (ii) this is line 7.
- Line 4, column 1 of the CTR4 form for the Combined Authorities that have police functions. These are Greater Manchester Combined Authority, South Yorkshire Mayoral Combined Authority, West Yorkshire Combined Authority, and York and North Yorkshire Combined Authority..

7. Authorities will be required to hold a referendum if the increase in their relevant basic amount of council tax (i.e., the average band D figure having excluded local precepts) for 2025-26, is in excess of the council tax referendum principles which apply to them.

8. No referendum principles have been set for local precepting authorities or for combined authorities other than the police component of the Greater Manchester Combined Authority, South Yorkshire Mayoral Combined Authority, West Yorkshire Combined Authority, and York and North Yorkshire Combined Authority precepts.

9. The referendum principles are that an authority's relevant basic amount of council tax would be excessive if they set an increase of:

- 5% or more than 5% [comprising up to maximum of 2% for expenditure on adult social care and 3% on other expenditure] for authorities with responsibility for adult social care services, unless they have been given bespoke arrangements for 2025-26 which are set out below
- More than £5, or 3% or more than 3%, (the greater of the two) for district councils in 2 tier areas.
- More than £14 for Police and Crime Commissioners.
- More than £14 for the police component of the Greater Manchester Combined Authority, South Yorkshire Mayoral Combined Authority, West Yorkshire Combined Authority, and York and North Yorkshire Combined Authority precepts.
- More than £5 for fire and rescue authorities.
- More than £18.98 for the adjusted relevant basic amount of council tax of the GLA.
- More than £4.98 for the unadjusted relevant basic amount of council tax of the GLA.

- 7.5% or more than 7.5% [comprising of up to a maximum of 2% for expenditure on adult social care and 5.5% for other expenditure] for Birmingham City Council, Somerset Council and Trafford Council
  - 9% or more than 9% [comprising of up to a maximum of 2% for expenditure on adult social care and 7% for other expenditure] for Newham London Borough Council and Royal Borough of Windsor and Maidenhead Council
  - 10% or more than 10% [comprising of up to a maximum of 2% for expenditure on adult social care and 8% for other expenditure] for City of Bradford Metropolitan District
10. The referendum principles are applied to the increase to the relevant basic amount of council tax in 2025-26 as compared with the same amount for 2024-25.

11. Details about the referendum principles for 2025-26 can be found at the following link  
<https://www.gov.uk/government/publications/referendums-relating-to-council-tax-increases-principles-england-report-2025-26>

## Combined Authorities

12. Greater Manchester Combined Authority, South Yorkshire Mayoral Combined Authority West Yorkshire Combined Authority, and York and North Yorkshire Combined Authority should complete the CTR4, which splits the data required between police and general functions. Billing authorities in these areas should enter data on the police precept in line 16b and the general functions precept in line 16d of their CTR1 form.

13. Combined Authorities, except for those with police functions and that have the power to set a council tax precept should complete the CTR2 form. **A form is still expected if no (zero) precept is being set, as this would provide confirmation of this decision.** Billing authorities in these areas should enter data on their precept from the combined authority in line 16d of their CTR1 form.

## Parish data

14. Billing authorities are asked to submit 2025-26 data on behalf of parishes, charter trustees or Temples within their area. The data for 2024-25 are pre-populated with data that local authorities supplied last year.

15. Please ensure that the aggregate data on the number of parishes, taxbase and precepts from the match the figures submitted in the main part of the CTR1 form.

## Submitting data via DELTA

16. We will be collecting the CTR forms via DELTA only. All forms have been set up for direct entry, and guidance reflects this. Validations are included after each relevant section within the form. An Excel version of the CTR1 and CTR2 forms is provided to facilitate uploading of data into DELTA should this be easier. Instructions have been provided and authorities should ensure that the calculated fields in DELTA are correct and any necessary comments have been provided in DELTA.

17. It should be noted that parish data is collected through a separate DELTA form to the main CTR1 form, where each parish will have an individual record entry. If you have multiple parishes, you are advised to use the Excel CTR1 form and upload to DELTA.. The Excel form also allows you to check that the data aggregated from the individual parish data matches the data submitted on the main CTR1 form as the aggregated data does not appear in the DELTA form.

18. As in previous years, we ask that the data submitted in the CTR1, CTR2, CTR3 or CTR4 is confirmed as true and accurate by the Chief Finance Officer / S151 Officer. This confirmation needs to take place in DELTA, after the data provider has submitted it as "Submit for certification." Certifiers

should therefore ensure that they have an active account on DELTA. Help and guidance associated with DELTA can be found [here](#), or at this link: <https://delta.communities.gov.uk/help-and-guidance>.

19. Submissions of the Excel forms via e-mail will not be processed. Please contact us at [ctr.statistics@communities.gov.uk](mailto:ctr.statistics@communities.gov.uk) if you experience problems with submitting the data via DELTA.

## Forms

20. The following information (as appropriate for your authority) has been emailed to the relevant officer in your authority:
- A copy of this Notice
  - CTR1 form & CTR1 Guidance Notes (billing authorities only)
  - CTR1 Parish data form & Parish Guidelines (billing authorities only)
  - CTR2 form & CTR2 Guidance Notes (major precepting authorities other than the Greater London Authority and the Greater Manchester, West Yorkshire, York and North Yorkshire Combined Authorities, and South Yorkshire Mayoral Combined Authority)
  - CTR3 Guidance Notes (Greater London Authority only)
  - CTR4 Guidance Notes (Greater Manchester, West Yorkshire, York and North Yorkshire Combined Authorities, and South Yorkshire Mayoral Combined Authority only)
  - Validation Checks for CTR1, CTR2, CTR3 and CTR4 Returns
  - Guidance for uploading data into DELTA (CTR1 and CTR2 only)
21. Your data provider should also have received a notification that the form is open via DELTA. Please can you ensure that someone in your authority has received this notification and can access the form.
22. Any queries on the documents should be addressed to the team **by email at** [ctr.statistics@communities.gov.uk](mailto:ctr.statistics@communities.gov.uk). Please contact us if the relevant officer in your authority has not received the e-mail including the link to the described documents.

## Returning information

23. The Schedule to this Notice specifies certain statutory periods for the submission of CTR1, CTR2, CTR3 and CTR4 returns. Authorities must supply the relevant return **as soon as is practicable** and, in any event, **not later than the end of a period of seven days** beginning with the day on which the authority calculates its council tax requirement in accordance with section 32 of the Local Government Finance Act 1992. If the authority has already set its council tax, it should return the form **within seven days of receipt of this notice. The deadline for all forms to be returned is Tuesday 11 March 2025**, but we would expect the CTR2, 3 and 4 forms to have been submitted prior to this.
24. For the purposes of this Notice information is supplied when it has been certified on DELTA. Data that are saved or submitted for certification on DELTA are not considered as supplied.
25. If an authority, because of a matter being drawn to its attention by the department or otherwise, discovers that a return it has supplied contains an error, it should submit a new return, and will need to be certified again by the Chief Financial Officer. Errors should be notified at the first opportunity. A change can be made at any point during the collection period, but any changes after Tuesday 11 March will require the DELTA form to be opened by the statistics team for your authority.

## Cancellation

26. This **Notice** shall cease to have effect when it is cancelled by Notice in writing.
27. This Notice cancels the Notice served under sections 52ZY and 68 of the Local Government Finance Act 1992 and section 139A of the Local Government Finance Act 1988 and section 230 of the Local Government Act 1972, dated 7 February 2023.

## Handling queries

28. Any queries about this notice or completion of the form should be submitted by email to [ctr.statistics@communities.gov.uk](mailto:ctr.statistics@communities.gov.uk) addressed for the attention of the Local Tax team, with the subject heading 'Query on the [relevant CTR form] – [Local authority name]'.
29. The data collected will be published by MHCLG before the end of March, therefore authorities are asked to submit data by the deadlines set out and will be asked to respond to any validation queries quickly.

Signed by authority of the Secretary of State for Housing, Communities and Local Government.

JO COLEMAN

## SCHEDULE

(this Schedule is part of the Notice of Information requirements)

### Specified information

1. In the case of a billing authority, the information specified for the purposes of paragraph 1 of this Notice is the information described at lines 1 to 21 of the CTR1 Return, read with the *CTR1 Guidance Notes 2025-26*, which have today been e-mailed to all billing authorities in England.
2. In the case of a major precepting authority, except the Greater London Authority, the Greater Manchester Combined Authority, the South Yorkshire Mayoral Combined Authority, the West Yorkshire Combined Authority, and the York and North Yorkshire Combined Authority, , the information specified for the purposes of paragraph 1 of the Notice is the information described at lines 1 to 6 and section 2 of the CTR2 Return, read with the *CTR2 Guidance Notes 2025-26*, which have today been e-mailed to all major precepting authorities in England (except the Greater London Authority, the Greater Manchester Combined Authority, the South Yorkshire Mayoral Combined Authority, the West Yorkshire Combined Authority, and the York and North Yorkshire Combined Authority).
3. In the case of the Greater London Authority, the information specified for the purposes of paragraph 1 of the Notice is the information described at lines 1 to 8 (and Annex A) of the CTR3 Return, read with the *CTR3 Guidance Notes 2025-26*, which have today been e-mailed to the Greater London Authority.
4. In the case of the Greater Manchester Combined Authority, the South Yorkshire Mayoral Combined Authority, the West Yorkshire Combined Authority, and the York and North Yorkshire Combined Authority , the information specified for the purposes of paragraph 1 of the Notice is the information described at lines 1 to 6 and section 2 of the CTR4 return, read with the *CTR4 Guidance Notes 2025-26*, which have today been emailed to these authorities.

### Time, manner and form of supplying specified information

5. The information specified in paragraphs 1, 2, 3 and 4 above shall be supplied by submitting and certifying the CTR1 Return or, as the case may be, the CTR2 Return, CTR3 Return or CTR4 Return. For 2025-26, this should be done by completing the form in DELTA (the Department's online data collection system) and submitting it to be certified that the data supplied is true and accurate by the Chief Financial Officer. Completion of the return will be once the Chief Finance Officer has certified the form on DELTA.

**We do not require paper copies of the form. We also will not accept Excel versions of the form.**

6. The information specified in paragraphs 1, 2, 3 and 4 above shall be supplied:

(i) in the case of the information described on the CTR1 Return or the CTR1 Guidance Notes 2025-26, **as soon as practicable after the receipt of this notice** and in any event **not later than the end of a period of seven days beginning with the day on which the authority calculates its council tax requirement**. However, if the authority has already set its council tax for 2025-26 the form should be returned **within 7 days of this notice being received**. This is in accordance with section 31A of the 1992 Act;

(ii) in the case of the information described on the CTR2 Return **as soon as practicable after the receipt of this notice** and in any event **not later than the end of a period of seven days beginning with the day on which the authority calculates its council tax requirement**. However, if the authority has already set its council tax for 2025-26 the form should be returned **within 7 days of this notice being received**. This is in accordance with section 42A of the 1992 Act;

(iii) in the case of the information specified on the CTR3 Return **as soon as practicable after the receipt of this notice** and in any event **not later than the end of a period of seven days beginning with the day on which the authority calculates its consolidated council tax**

**requirement.** However, if the authority has already set its council tax for 2025-26 the form should be **returned within 7 days of this notice being received.** This is in accordance with section 85(8) of the Greater London Authority Act 1999;

(iv) in the case of the information specified on the CTR4 Return **as soon as practicable after the receipt of this notice** and in any event **not later than the end of a period of seven days beginning with the day on which the authority calculates its consolidated council tax requirement.** However, if the authority has already set its council tax for 2025-26 the form should be **returned within 7 days of this notice being received.** This is in accordance with section 42A of the 1992 Act, as modified by paragraph 2 of the Schedule to the Combined Authorities (Finance) Order 2017.