

## Council Tax – required annually (except in Scotland)

Council Tax (CT) data is required annually from relevant bodies in England and Wales for matching.

Please refer to the specific instructions for participants in Scotland published by [Audit Scotland](#).

Information on who should submit council tax data and the timetable for submitting the Council Tax and Electoral Register data is available on GOV.UK here:

- [Data requirements](#)
- [25-26 Timetable](#)

### Requirements

- Data submitted should meet this data specification i.e., include all field names regardless of how well they are populated.
- Only current/live accounts should be extracted.
- The Unique Property Reference Number (UPRN) field should be included in your submission even if it is only partly populated.
- A date of birth field is included, but it is accepted that, as it is not mandatory for charging Council Tax, it is not routinely stored. However, if it is captured, it should be included in the extraction.
- **Specific instruction relating to Surname and Forename fields:**
  - The 'Surname' and 'Forename' fields must be included in your file, even if they are not populated or only partly populated, i.e., because your council tax system uses a single aggregated field for the charge-payer's name. If you use an aggregated field, enter this combined Surname and Forename data in the 'Full Name' field and map it accordingly during the upload.
  - If all of the chargepayer's name is in either the forename or surname field, please split it out as this can result in spurious matches.
  - The upload process involves the automatic field mapping to the specification, using field name recognition. If there are no field names within your data extract, the person uploading the data will be required to manually map the upload to the appropriate field on the data file upload screen. Therefore, it is preferable to include field names as a header row within the data file.
  - Exclude non-personal data in the forename and surname fields, e.g., Homeless Accommodation, Portfolios Ltd, etc., as this will produce spurious matches.

- The data extracted should relate to should include every domestic property where council tax is applicable, whether or not there is a discount or exemption in place.

Field	Data Format	Comments
Council Tax account reference	Character	This should be unique
Unique property reference number (UPRN)	Character	Each UPRN should be unique. All UPRNs held should be included in the submission.
Title	Character	
Surname	Character	
Forename	Character	
Middle name or middle initial	Character	
Full Name	Character	Data should be provided in this field if your system holds the chargepayer name, i.e., title, surname, forename, middle name, in one field. If you can populate the surname and forename fields, do not include data in this field.
Date of birth	Date	This data is not necessarily collected, but should be provided if it is
Address 1	Character	
Address 2	Character	
Address 3	Character	
Address 4	Character	
Postcode	Character	
Title of other liable person	Character	This should be blank if there is only one liable person on your system. If there are other named liable persons on your system, please provide the second named liable person.
Surname of other liable person	Character	
Forename of other liable person	Character	
Middle name (initial) of other liable person	Character	
Date of birth of other liable person	Date	If held, please provide the date of birth of the other liable person. If a date of birth is not held, leave this field blank

Field	Data Format	Comments
Discount/exemption start date	Date	
Discount/exemption expiry date	Date	
Discount type/code	Character	Please insert a flag to indicate the discount type/code. The data in the discount type/code field may vary across CT systems, but is likely to include the word 'SINGLE' to indicate there is a single-person discount applied. For single-person discount matching, ensure this identifier is present in your data.
Disregard type/code	Character	Please insert a flag to indicate the disregard type/code. See below for examples.
Exemption type/code	Character	Please insert a flag to indicate the exemption code/type. See below for examples.
Benefit/CTR recipient indicator	Character	Preferably Y/N. This flag should be provided if available
Disabled reduction indicator	Character	Preferably Y/N. This flag should be provided if available
Council Tax band	Character	A to H (A to I in Wales)
Council Tax amount	Numeric	This should be the full liability according to the banding (pre-discount/exemption)
Discount/Exemption amount	Numeric	This should be the actual amount discounted/exempted, rather than the amount due after the discount/exemption
Empty Property Flag	Character	Preferably Y/N. Where this contains a Y, then this data will not be sent for Premium CTSPD screening
Billing address 1	Character	If applicable. This could be called a 'forwarding address' on your system, but if a second home discount applies, the <b>main</b> residence address should be provided.
Billing address 2	Character	
Billing address 3	Character	
Billing address 4	Character	
Billing address postcode	Character	

## Disregards

**Student:** Suggested field entry = STUDENT

## Exemptions

**Class B:** An unoccupied dwelling owned by a charity that was previously occupied in furtherance of the charity's objectives (exempt for up to six months).

**Class D:** A dwelling left unoccupied by a person who is in prison (except for unpaid council tax).

**Class E:** A dwelling left unoccupied by a person who has moved to receive personal care, whether in a hospital, nursing home, or residential care home.

**Class F:** An exemption may be available if the council tax payer has died, the property remains unoccupied since the death and probate has not yet been granted. The exemption may continue for six months after the grant of probate.

**Class G:** A dwelling whose occupation is forbidden by law, or which is kept unoccupied because of impending compulsory purchase.

**Class H:** An unoccupied vicarage or similar dwelling, awaiting occupation by a Minister of Religion.

**Class I:** A dwelling left unoccupied by a person who has moved to receive personal care elsewhere (other than Class E).

**Class J:** A dwelling left unoccupied by a person who has moved to provide care to another person.

**Class K:** An unoccupied dwelling where the owner is a student who last lived in the dwelling as his/her main home.

**Class L:** An unoccupied dwelling which has been taken into possession by a mortgage lender.

**Class M:** A dwelling used by students as a hall of residence.

**Class N:** A dwelling occupied entirely by students or by students as a term-time accommodation.

**Class O:** An occupied dwelling used as armed forces accommodation (barracks).

**Class P:** An occupied dwelling used by a member of a visiting force as accommodation.

**Class Q:** A dwelling where the liable person is a trustee in bankruptcy.

**Class R:** A pitch or mooring which is not occupied by a caravan or boat.

**Class S:** A dwelling occupied only by a person or persons aged under 18 years.

**Class T:** An unoccupied annexe (on which a separate council tax band has been placed) which cannot be let separately from the main dwelling without breaching planning conditions.

**Class U:** A dwelling occupied only by a person who is severely mentally impaired who would otherwise be liable to pay the council tax. Dwellings where the landlord or care home owner is liable to pay the council tax are not exempt.

**Class V:** An occupied dwelling which is used as the main residence of a diplomat, who is not a British citizen.

**Class W:** An occupied annexe (on which a separate council tax band has been placed) which is used as a sole or main residence of a dependent relative of a person who is resident in the main dwelling.