

## Council Tax – Required Annually (except in Scotland)

Council Tax (CT) (and Electoral Register) data is required by the NFI annually for single person discount matching except in Scotland.

Please refer to the Council Tax Single Person Discount timetable on [GOV.UK](https://www.gov.uk) for important dates and deadlines.

Scottish bodies should refer to the Instructions for Participants published by Audit Scotland.

### Requirements

- Data submitted should meet the data specifications requirements i.e. include all field names. **IMPORTANT** - Please provide a key for all discounts, disregards and exemptions/exceptions alongside your data submission. This ensures that the different categorisations can be correctly identified.
- Only current/live accounts should be extracted.
- The Unique Property Reference Number (UPRN) field should be included in your submission if it is populated or part populated.
- A date of birth field is included, but it is accepted that this is not routinely stored as it is not mandatory for charging of CT. However, if it is captured, even as an optional field, it must be included in the extraction.
- Surname and forename fields must be provided, as they are required for the upload to be accepted. In some council tax systems, there is a single aggregated field containing all name details. If such a field exists, it should be included instead, as it can be mapped to the 'Full name' field in the specification.
- If all of a person's name is in either the forename or surname field, please split them out as this can result in spurious matches.
- Please ensure you exclude non-personal data in the forename and surname fields e.g. Homeless Accommodation or Portfolios Ltd as this would produce a match between the CT record and everyone on the Electoral Register for the building.
- The data extracted should relate to all CT accounts, whether or not there is a discount or exemption. Therefore, this should cover every domestic property i.e. where CT is applicable.
- The upload process involves automatic mapping of fields to the specification using field name recognition. However, if there are no field names within the extracted data, it will require the person uploading to manually map each field to the appropriate field within the specification on the NFI system. Therefore, it would be preferable to include field names within the data file if that is possible.

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 even if this field is not fully populated.
Title	Character	
Surname	Character	
Forename	Character	
Middle name or middle initial	Character	
Full Name	Character	Some systems may provide all their name details in one field i.e. title, surname, forename, middle name. Only if the surname and forename fields are not fully populated should this field be included in the extracted data.
Date of birth	Date	This data should be provided where it is available
Email Address	Character	NEW - This data should be provided where it is available
Mobile Telephone Number	Character	NEW - This must be the personal mobile telephone number not a work mobile number as it is used to facilitate identity matching
Address 1	Character	
Address 2	Character	
Address 3	Character	
Address 4	Character	
Postcode	Character	
Bank Sort Code	Character	NEW - 6 numeric characters in groups of 2 which may be separated by hyphens, e.g. 20-45-23
Bank Account Number	Character	NEW - Usually 8 numeric characters
Building Society Roll Number	Character	NEW - Building societies have a roll number or reference which indicates the individual account where payments are disbursed to after being paid into a single

Field	Data Format	Comments
		holding account. This should be blank for normal bank accounts
Title of other liable person	Character	This should be blank if only one liable person and should be the second named if more than 2 liable persons
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 this should be blank if there is no other liable person and should be the second named if more than 2 liable persons
Discount/exemption start date	Date	
Discount/exemption expiry date	Date	
Discount type/code	Character	Please insert a flag to indicate the discount type/code*
Disregard type/code	Character	Please insert a flag to indicate the disregard type/code**
Exemption type/code	Character	Please insert a flag to indicate the exemption code/type **
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, e.g. according to the banding pre discount
Discount/Exemption amount	Numeric	This should be the actual amount discounted/exempted rather than the amount due after 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 this is where the address of 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	

\* **IMPORTANT** – The Discount type field contents can vary between systems but most will more than likely include the word 'SINGLE' where there is a single person discount. The upload facility will look for this identifier so it would be worth checking that this field follows this standard.

\*\* Disregards and exemptions/exceptions may vary between systems but we would expect similar to the following examples:

## Disregards

- Student: suggested field entry = STUDENT

## Exemptions/Exceptions

- CLASS A: Uninhabitable
- CLASS B: Owned by charity unoccupied < 6 months
- CLASS C: Unoccupied unfurnished < 6 months
- CLASS D: Unoccupied in prison/detention under Mental Health Act
- CLASS E: Unoccupied in hospital/care home/hostel
- CLASS F: Unoccupied probate not granted
- CLASS G: Unoccupied occupation prohibited by law
- CLASS H: Unoccupied awaiting minister of religion
- CLASS I: Unoccupied receiving care
- CLASS J: Unoccupied to provide care
- CLASS K: Unoccupied owner student
- CLASS L: Unoccupied repossessed by mortgage lender
- CLASS N: All occupiers are students
- CLASS O: Armed forces accommodation
- CLASS S: All occupiers under 18
- CLASS T: Unoccupied granny annex/staff flat
- CLASS U: All occupants severely mentally impaired
- CLASS V: Liable person diplomat
- CLASS W: Occupied by dependant relative
- PCLA: A furnished second home with planning restriction preventing occupancy > 28 days
- PCLB: A dwelling that is substantially furnished but is no one's sole or main residence

**Note:** PCLA and PCLB are often exported from Council Tax systems as 'Charge Codes' or 'Property Status Codes' rather than traditional Exemption Codes