



Ministry of Housing,
Communities &
Local Government

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25 September 2026

Chief Financial Officer/Treasurer
Billing Authorities in England

Dear Sir/Madam

COUNCIL TAX BASE DATA

1. The Secretary of State, in accordance with section 139A of the Local Government Finance Act 1988 ("the 1988 Act") and sections 52ZY and 68 of the Local Government Finance Act 1992 ("the 1992 Act"), hereby gives notice that you are required to supply them with the information specified on the **CTB(October 2026)** and the **CTB(Supplementary)(October 2026)** form which have today been emailed to the relevant officer in your local authority.

CTB(October 2026) Form

2. The form asks for information about:
 - the numbers of dwellings in each valuation band shown on the Valuation List for your authority on 9 September 2026 (the second Wednesday of September); and
 - the numbers of those dwellings in each band which are exempt from council tax on 5 October 2026 (the first Monday of October), or in respect of which the amount of council tax payable is subject to a discount, exemption, premium or disabled reduction on that day.
3. The information should be provided on the basis of the information available to you on 5 October 2026. However, more recent figures for discounts, exemptions or premiums applicable as at 5 October 2026 will be acceptable if numbers change significantly in the light of information received after 5 October 2026 and before the deadline for return of this form on Friday 9 October 2026 (for example, for class N exemptions for students).
4. The deadline for this form is Friday 9 October 2026.
5. Listing Officers should have already supplied authorities with the necessary updates of the number of dwellings in each valuation band to enable authorities to complete the return. You should note, however, that although Listing Officers will continue to supply

updates in accordance with normal practice, any updates relating to dates after 9 September 2026 should not be taken into account when completing the return.

6. The following information has been uploaded to [Council Tax base calculation - GOV.UK](#) and an email with the link to this page has been sent to the relevant officer in your authority:
- A copy of this notice;
 - CTB(October 2026) form and CTB(Supplementary)(October 2026) form in a single Excel workbook;
 - Notes for completion of the CTB(October 2026) form;
 - Validation notes for the CTB(October 2026) form.

Validation

7. We ask authorities to ensure the data supplied on the CTB are accurate as they are used for a wide variety of purposes throughout the year.
8. On receipt of forms, a number of validation checks are performed on the data to satisfy ourselves of their accuracy. The document “CTB(October 2026) Validation notes” outlines these checks. Where your data does not satisfy our checks, an appropriate explanation should be supplied. The form has checks built in and provides a facility for providing explanations where they are necessary.

CTB (October 2026) Form

9. The Excel spreadsheet has multiple sheets to collect the data to calculate a tax base and a tax base after accounting for local council tax support. Line 1 in the CTB form has been pre-populated using dwelling stock data as at 9 September 2026 that was published by the VOA on 24 September 2026. The rest of the form contains a mix of data entry cells and formulae. **Please do not try to overwrite any formulae.** Please refer to the guidance as you complete the form, and if you believe that a calculation is incorrect, then please contact us.

CTB(Supplementary)(October 2026) Form

10. This form asks for information on:

- the numbers of dwellings in Classes B and D to W which are exempt from council tax on 5 October 2026;
- information on whether your local authority is using its powers under (i) section 13A(1)(c) of the Local Government Finance Act 1992 and (ii) section 11A of the Local Government Finance Act 1992, as at 5 October 2026 and the number of properties covered by these powers. Authorities are asked to especially comment on any use they make of these powers to award discounts because of flooding;
- further information on Class M and Class N exemptions.

Further details are available in the “CTB Guidance notes”.

Returning the forms

11. The spreadsheet containing both the CTB(October 2026) and CTB(Supplementary) (October 2026) forms should be returned to the Ministry of Housing, Communities & Local Government by **Friday 9 October 2026** and it is important that all authorities return the information by that date. Any authority that submits a revised version of the form should make it clear that the revised return replaces any previous return.
12. If your authority is unable to submit a completed form by this date, please contact us at ctb.stats@communities.gov.uk. Our publication schedule is fixed and any delays in receiving the form affect our ability to review and resolve any data issues with you and consequently affects our ability to prepare and publish accurate data. Due to the limited time between your deadline and our publication date, we are unable to grant long extensions.
13. The Excel version of this form should be sent to ctb.stats@communities.gov.uk by the Chief Financial Officer or Section 151 Officer and **certification** that the return is true and accurate should be provided in this email. The confirmation statement required for the email is the statement within the main form. We will not accept the form as final without this confirmation statement, which may delay its use in the publication and subsequent uses.
14. For ease of reference, please submit your form with the email subject heading 'CTB 2026-27 return – [your authority's name]'.

Queries

15. Any queries about completing the forms should be sent by email with the subject heading 'CTB 2026-27 – Query' to ctb.stats@communities.gov.uk.
16. Any queries about the contents of this letter should be addressed to me by email at the same address.

Yours faithfully

Felicia Rankl

Felicia Rankl
Statistician - Local Government Finance Data Collections
Data Analysis, Statistics & Surveys Division
Ministry of Housing, Communities & Local Government