Guide to Council Tax & Non Domestic Rates



2026/27

Mae'r ddogfen hon ar gael yn Gymraeg. / This document is also available in Welsh.

RHONDDA CYNON TAF

Council Tax & Non Domestic Rates 2026/27

Explanatory information about Council Tax & Non Domestic Rates and financial information from Rhondda Cynon Taf County Borough Council.

This leaflet forms part of the statutory demand notice and is available in other formats on request.

Contents

Background Information	**3**
How the Council's budget is funded	**4**
Comparison of 2025/26 and 2026/27 estimated net expenditure	**6**
Other Financial Information	**7**
Major Precepts and Community/Town Council Precepts 2026/27	**8**
Council Tax - General information	**9**
Council Tax - Discounts, Reliefs and Exemptions	**10**
Council Tax Premiums	**11**
How to pay, check your account or notify us of changes	**12**
Your Non Domestic Rates Bill	**13**

Mae croeso i chi gyfathrebu â ni yn y Gymraeg / You are welcome to communicate with us in Welsh.

JN 53784-33

1 Background Information

Information has to be provided to you by law on the Council's spending plans and your Council Tax bill. Your Council Tax bill for the financial year 2026/27 shows what you have to pay and how much each organisation listed below will receive:

A) Rhondda Cynon Taf County Borough Council

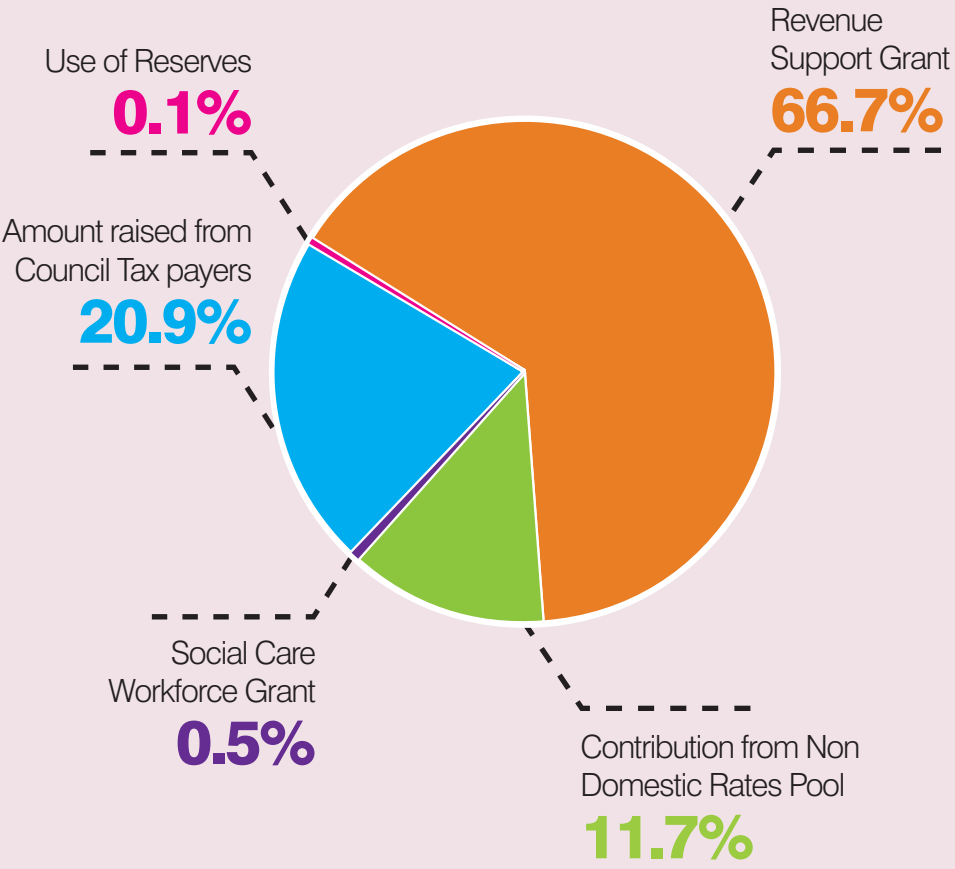
B) The Police and Crime Commissioner for South Wales

C) Your Community/Town Council (if applicable)

Council Tax income is a contribution to the provision of Council services, and those services provided by precepting authorities such as The Police and Crime Commissioner for South Wales (who do not collect Council Tax themselves).

Council Tax is only part of how local government is financed. Other income includes Central Government Grants such as Revenue Support Grant and contributions from the Non Domestic Rates Pool (rates paid by local businesses). Only 20.9% of the Council's budget is funded by Council Tax payers.

2 How the Council's budget is funded



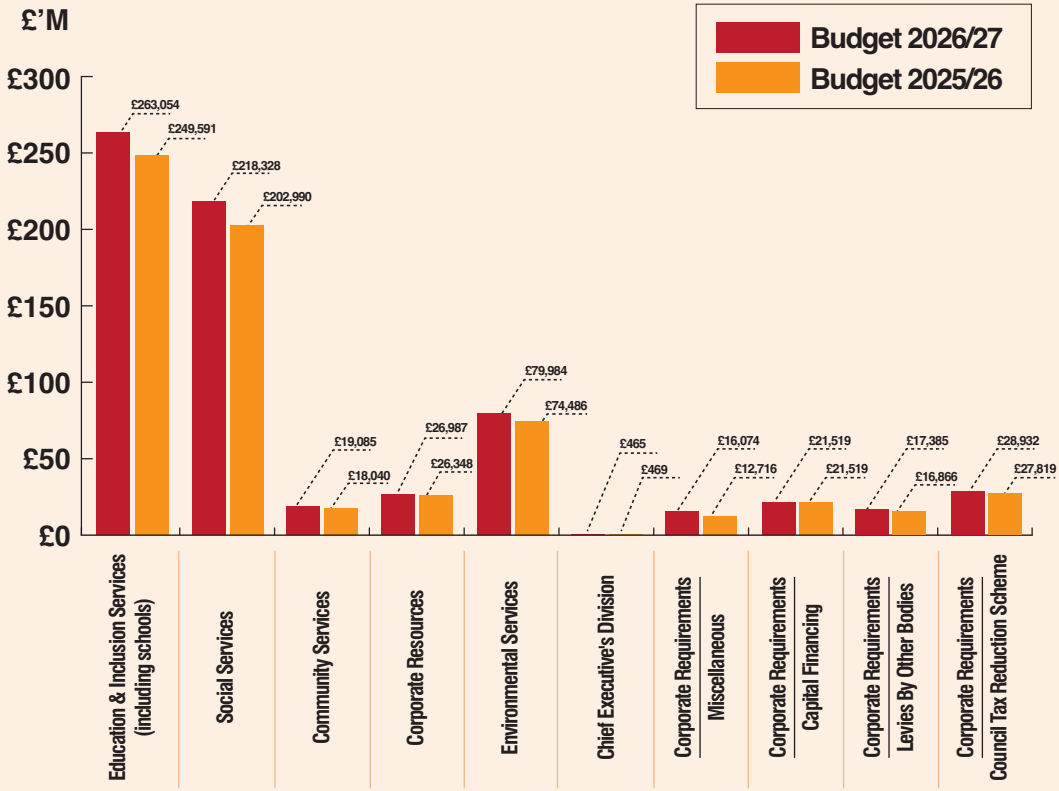
	£M
Revenue Support Grant	£473.182
Contribution from Non Domestic Rates Pool	£83.234
Use of Reserves	£0.911
Social Care Workforce Grant	£3.668
Amount raised from Council Tax payers	£148.640

The County Borough has approved a net budget of £709.635m for 2026/27.

A number of services are supported by this, including;

- Education (including nursery, primary, secondary and special schools)
- Children's services
- Highways
- Transportation Services
- Emergency planning
- Trading standards
- Youth services
- Fire services
- Leisure Services
- Streetcare Services
- Adult Social Care Services

3 Comparison of 2025/26 and 2026/27 estimated net expenditure



4 Other Financial Information

Local Government Financial Settlement:

The Welsh Government's assessment of what the Council needs to spend on services, its Standard Spending Assessment (S.S.A), is £709.216m.

Capital Investment:

A programme of capital investment totalling £190.553m is planned over 3 years – 2026/27 to 2028/29.

Financial Reserves:

Revenue Reserves - working balances are forecast to be around £10m at 31st March 2027.

Overall Revenue Budget Summary	Budget 2025/26 £M	Budget 2026/27 £M
Education & Inclusion Services (including schools)	£249,591	£263,054
Social Services	£202,990	£218,328
Community Services	£18,040	£19,085
Corporate Resources	£26,348	£26,987
Environmental Services	£74,486	£79,984
Housing and Regeneration Services	£5,769	£5,894
Human Resources	£4,361	£4,472
Legal and Democratic Services	£7,205	£7,456
Chief Executive's Division	£469	£465
Corporate Requirements - Miscellaneous	£12,716	£16,074
Corporate Requirements - Capital Financing	£21,519	£21,519
Corporate Requirements - Levies By Other Bodies	£16,866	£17,385
Corporate Requirements - Council Tax Reduction Scheme	£27,819	£28,932
Totals	**£668,179**	**£709,635**

5 Major Precepts and Community/Town Council Precepts 2026/27

Precept 2025/26 (£)	Council Tax Band D 2025/26 (£)	Precepting Body/ Community Council	Precept 2026/27 (£)	Council Tax Band D 2026/27 (£)
£30,460,313.00	£378.67	Police & Crime Commissioner for South Wales	£32,634,789.00	£405.14
£87,861.00	£84.93	Gilfach Goch	£111,941.00	£107.73
£95,057.08	£55.46	Hirwaun	£98,003.85	£57.58
£300,409.26	£83.92	Llanharan	£320,808.44	£85.43
£129,379.00	£80.00	Llanharry	£145,891.00	£90.00
£336,100.00	£62.00	Llantrisant	£354,694.00	£65.00
£383,734.00	£57.37	Llantwit Fardre	£396,074.00	£58.98
£291,520.00	£83.34	Pontyclun	£291,125.00	£83.12
£877,276.43	£80.86	Pontypridd	£911,794.09	£83.74
£17,000.00	£58.76	Rhigos	£17,000.00	£58.99
£40,938.00	£28.42	Taffs Well	£43,151.00	£29.84
£347,511.00	£81.92	Tonyrefail	£370,000.00	£87.43
£80,000.00	£55.62	Ynysybwl & Coed y Cwm	£82,650.00	£57.15

6 Council Tax - General Information

Every March, the Council issues new Council Tax bills for over 112,000 properties in Rhondda Cynon Taf. To help answer any queries you may have with regards to your bill and other matters the Council has prepared some frequently asked questions which can be found at: www.rctcbc.gov.uk/**aboutcounciltax**

If you require this booklet in hardcopy it is available on request (quoting Handy Guide) by Email: **revenues@rctcbc.gov.uk**

The amount of tax you pay will vary according to the valuation band in which your home is placed and the area of Rhondda Cynon Taf in which your home is located.

Your home has been placed in one of nine bands according to its market value at 1 April 2003.

Can I appeal against my property's valuation band?

The Valuation Office Agency (VOA) values domestic properties for council tax. This valuation is used to set your council tax band. You might need to contact the VOA if you think your council tax band is wrong.

You can find out more about when you can challenge your band and what you need to do at **gov.uk/challenge-council-tax-band**. If you challenge your band, you must continue to **pay council tax** at your current band until your appeal is decided.

There are some areas of Rhondda Cynon Taf that have different Council Tax levels to the rest of the county borough. This is because they are areas with a Community or Town Council, which places a precept (charge) on the Council Tax bill. These precepts can be seen on your Council Tax bill.

A full list of the Council Tax charges for all communities within Rhondda Cynon Taf can be found at:
www.rctcbc.gov.uk/**HowMuchIsMyCouncilTax**

7 Council Tax - Discounts, Reliefs and Exemptions

Discounts, Reliefs and Exemptions from Council Tax
The actual amount you are due to pay may be reduced by discounts or benefit. Your bill will show these if they are applicable. Details of how to claim reductions can be found at:
www.rctcbc.gov.uk/**counciltaxdiscounts**

Single Person Discount
If you are the only adult resident in a property, you may be entitled to a 25% reduction in your council tax bill.

Empty Properties
Any properties which are empty for between six and twelve months which are not exempt for another reason, will be liable to pay 100% council tax. Please refer to section 8 for information relating to Council Tax Premiums for properties that are empty for longer than 12 months.

Significant Cognitive Impairment
If you suffer from a significant cognitive impairment, which has been certified by a medical practitioner, and you are in receipt of a qualifying state benefit you may be entitled to a reduction in your council tax bill.

Statement on Discounts
If you are in receipt of any form of relief, discount or exemption and you are no longer entitled to it because your circumstances have changed, you have a legal responsibility to inform the Council within 21 days of that change occurring. If you fail to advise the Council of any relevant changes concerning a relief, discount or exemption you are receiving, you can receive a financial penalty of £50.00 or even be prosecuted under the Fraud Act 2006.

8 Council Tax Premiums

In January 2023 the Council agreed to introduce a premium for properties which are classed as being “long term empty” and unoccupied but substantially furnished, sometimes referred to as “second homes”. For long term empty properties this came into force on 1st April 2023 and for unoccupied but substantially furnished properties it came into effect on 1st April 2024.

A long term empty property is one which has been empty and unfurnished for at least 12 months. From 1st April 2025 a property which has been empty for between 1 and 3 years will pay an additional 100% council tax and any property which has been empty for longer than 3 years will pay an additional 200% council tax.

An unoccupied but substantially furnished home is a property which is not a person’s sole or main residence and is furnished. Owners of these properties will pay a 100% premium.

There are some exceptions to these rules, details of which can be found on the Council’s webpage.

www.rctcbc.gov.uk/**counciltaxpremiums**

9 How to pay, check your account or notify us of changes

How to pay your Council Tax and Business Rates:

Set up a Direct Debit: www.rctcbc.gov.uk/**directdebit**

Go online: www.rctcbc.gov.uk/**payit**

Call the 24 hour automated payment line: **01443 425000**

Pay with your council tax bill at post offices and outlets that display the Payzone sign.

Text Message Service

If the Council does not receive a payment from you on your monthly instalment date we may send you a SMS (text message) shortly afterwards to remind you that a payment is due. The SMS will include a security question and a secure link to the Councils website that will enable you to make your payment. This SMS may also be used to prompt you to contact the Council to discuss your council tax payments if you have fallen into arrears and need help to deal with these.

For more information visit www.rctcbc.gov.uk/**counciltaxtextservice**

My Account

You can manage your Council tax, business rates or benefits account online at www.rctcbc.gov.uk/**eaccount**. Choose to receive your bills by email, see a full statement of your account, a list of your payments and your discount and exemption details as well as find out when your instalments are due.

Self Serve

A quick, easy and secure way to tell us if you move house, change your name, claim single person's discount or set up a direct debit – visit www.rctcbc.gov.uk/**eaccount**.

10 Your Non Domestic Rates Bill

The information given below explains some of the terms which may be used on a non-domestic rate demand and in the supporting information. Further information about liability to non-domestic rates may be obtained from billing authorities.

Non-Domestic Rates

The non domestic rates collected by billing authorities are paid into a central pool for Wales and redistributed to county and county borough councils and police and crime commissioners. Your council and police and crime commissioner use their shares of redistributed rate income, together with income from their council tax payers, revenue support grant provided by the Welsh Ministers and certain other sums, to pay for the services they provide. Further information about the non domestic rates system, including what reliefs are available may be obtained at **https://businesswales.gov.wales/**

Rateable Value

The rateable value of non-domestic property is fixed in most cases by an independent valuation officer of the Valuation Office Agency which is an Executive Agency of His Majesty's Revenue and Customs (HMRC). They compile and maintain a full list of the rateable values of all non domestic properties in Wales, available on their website at **www.gov.uk/find-business-rates**. All non domestic property is normally revalued every 3 years. From 1 April 2026 the rateable value of a property represents its annual open market rental value as at 1 April 2024.

For composite properties which are partly domestic and partly non domestic the rateable value relates to the non domestic part only. The values of all property in respect of which rates are payable to your authority are shown in the local rating list, a copy of which may be obtained by contacting the Valuation Office Agency at **gov.uk/contact-voa** or e-mailing **revenues@rctcbc.gov.uk**.

Revaluation

All rateable values are reassessed at a general revaluation to ensure rates paid by any one ratepayer reflect changes over time in the value of their property relative to others. This helps maintain fairness in the rating system by updating valuations in line with changes in the market. A new rating list came into effect on 1 April 2026 and was based on values as at 1 April 2024.

In the year a revaluation takes effect, the multiplier is rebased to account for overall changes to total rateable value and to ensure that the revaluation does not raise extra money.

Alteration of Rateable Value

The ratepayer (and certain others who have an interest in the property) may also in certain circumstances propose a change in value. If the ratepayer and the valuation officer do not agree the valuation within 3 months of the proposal being made, the matter is referred by the valuation officer as an appeal by the proposer to the Valuation Tribunal for Wales. Further information about how to propose a change in a rateable value is available from valuation offices.

Non-Domestic Rating Multiplier

This is the rate in the pound by which the rateable value is multiplied to give the annual rate bill for a property.

From 1st April 2026 Welsh Government have prescribed differential multipliers according to the type of property as classified by the Valuation Office Agency in the rating list. Details of these multipliers are shown below:

- a retail multiplier of 0.350, applicable to small to medium sized retail shops with a rateable value below £51,000;
- a standard multiplier of 0.502, applicable to most other properties; and
- a higher multiplier of 0.515, applicable to properties with a rateable value above £100,000.

Further guidance on the differential multipliers can be found here:
Non-Domestic Rates – Multipliers | Business Wales

Transitional Relief

The Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2025 provide for transitional relief to assist ratepayers affected by the 2026 non-domestic rating revaluation.

The Regulations prescribe rules to be used to calculate the chargeable amount for eligible hereditaments with increased non-domestic rates liability of more than £300, as a result of the revaluation. The Regulations operate by reducing the liability of eligible ratepayers, allowing their increases following the revaluation to be phased in over a two-year period.

The Regulations will assist eligible ratepayers whose non-domestic rates liability is increased by more than £300, following the compilation of the new non-domestic rating list on 1 April 2026. Eligible ratepayers will be entitled to a phased reduction in the resulting increase in their liability over a two-year period (67% reduction in 2026-27, and 34% in 2027-28).

Proposals and Appeals

Information about the circumstances in which a change in rateable value may be proposed and how such a proposal may be made is available from the local valuation office. Further information about the appeal arrangements may be obtained from Rhondda Cynon Taf CBC or from the Valuation Office Agency. The Valuation Tribunal for Wales provides a free independent appeals service dealing with appeals about Non Domestic Rates and Council Tax. Their contact details can be found here **http://www.valuation-tribunals-wales.org.uk/**

Unoccupied property rating

Owners of unoccupied non domestic properties may be liable to empty property rates which are charged at 100% of the normal liability. Liability begins after the property has been empty for 3 months or, in the case of certain industrial properties, after the property has been empty for 6 months. Certain types of property are exempt from empty property rates.

Charitable and discretionary relief

Charities and community amateur sports clubs are entitled to 80% relief from rates on any non domestic property where -

(a) in the case of charities, the property is wholly or mainly used for charitable purposes; or

(b) in the case of a club, the club is registered with HM Revenue & Customs.

Billing authorities have discretion to remit all or part of the remaining 20% of the bill on such property and can also give relief in respect of property occupied by certain bodies not established or conducted for profit.

For more information regarding clubs you should contact HM Revenue & Customs, Sports Club Unit, St John's House, Merton Road, Liverpool, L75 1BB. (Website is **http://www.hmrc.gov.uk**).

Small Business Rate Relief (SBRR)

The Non Domestic Rating (Small Business Relief)(Wales) Order 2017 makes provision for rates relief for small businesses.

From 1st April 2018 there is a limit on the number of properties eligible for SBRR to two per business in each Council area, thus restricting the relief awarded to larger businesses and national chains under this Scheme.

Under Article 4 of the regulations, where a ratepayer is liable to pay business rates for more than two premises shown on the local Non Domestic Rating list, which satisfy the rateable value conditions, the ratepayer must give notice of those premises to the Council as soon as it is reasonable to do so.

It is the responsibility of the ratepayer to advise the Council if they are currently receiving more than two instances of SBRR in relation to any premises that they are responsible for paying business rates on.

Full details of the scheme including eligibility criteria, the exceptions, the procedural requirements and the relevant rates relief are available at: **https://www.rctcbc.gov.uk/EN/Business/BusinessRates/Businessratesreliefandreductions.aspx**

Child Care Providers

The Non Domestic Rating (Small Business Relief) (Wales) (Amendment) Order 2018 provides for a non-domestic rate relief scheme which applies to certain categories of businesses. The effect of the amendments made by this order is to exempt all properties meeting the "child care conditions" from the payment of non domestic rates from 1st April 2019. The Order has been amended to increase the maximum rateable value of properties meeting the childcare conditions to £100,000 (from £20,500). This means that any properties with a rateable value of £100,000 or less, which meet the childcare conditions are eligible for relief under this scheme.

Food and Drink Hospitality Rates Relief

This relief is aimed at eligible businesses in the food and drink hospitality sector, for example pubs, restaurants, cafés, bars and live music venues. The aim of the relief is to support these sectors to manage continued cost pressures.

The Welsh Government will provide grant funding to all 22 local authorities in Wales to deliver Food and Drink Hospitality Rates Relief to eligible businesses for 2026-27. The relief will support eligible occupied properties by offering a discount of 15% on non-domestic rates bills for such properties.

The relief will apply to all eligible businesses, subject to a cap on the amount each business can claim across Wales. The total amount of relief available is £110,000 across all properties occupied by the same business. All businesses are required to make a declaration when applying to individual local authorities, confirming that the amount of relief they are seeking across Wales does not exceed this cap.

Applications must be made to local authorities by 31 March 2027 for ratepayers to be eligible for Food and Drink Hospitality Rates Relief in 2026-27.

Properties that will benefit from this relief will be occupied food and drink hospitality properties, such as pubs, restaurants, cafés, bars and live music venues across Wales. More detailed eligibility criteria and exceptions to the relief are set out below.

Relief should be granted to each eligible business as a reduction to its rates bill based on occupation between 1 April 2026 and 31 March 2027. It is intended that, for the purposes of this relief, eligible properties will mean the following (subject to the other criteria in this guidance).

Hereditaments that are being used for the sale of food and/or drink to visiting members of the public, such as:

- Pubs
- Restaurants
- Cafés
- Bars
- Live music venues

Live music venues are properties that are wholly or mainly used for the performance of live music for the purpose of entertaining an audience. An eligible property can only be used for other activities which are ancillary or incidental to the performance of live music (e.g. the sale of food or drink to audience members) or do not affect this primary use (e.g. infrequent use of the venue as a polling station or community event).

Many live music venues are classified as other property types which are eligible for this relief (e.g. pubs, restaurants and bars). A property is not a live music venue for the purpose of this relief if it is wholly or mainly used as a nightclub or a theatre.

Full guidance on the relief can be found here **Non-Domestic Rates – Food and Drink Hospitality Rates Relief 2026-27 | Business Wales**

Local Discretionary Rate Support

As part of the Councils Revenue budget strategy for 2026/27 and its commitment to supporting businesses in RCT, the Cabinet has agreed to provide additional financial support to retail, leisure and hospitality businesses.

The scheme provides a maximum award of £625 per qualifying business premises. To claim this support businesses will need to make an application – **https://www.rctcbc.gov.uk/EN/Business/BusinessRates/BusinessRates.aspx**.

Improvement Relief

The relief is intended to support ratepayers investing in improvements to their non-domestic properties which will support their business, by providing relief from the effect of a resulting rateable value increase on their NDR liability for a period of 12 months. The relief is applied by calculating the chargeable amount of NDR for the relevant property as if the rateable value in the list for the day concerned is that rateable value minus the increase in rateable value attributable to the eligible improvement works. This will ensure that businesses and other ratepayers are able to start realising the benefits of improvements they make, before their NDR bill increases.

Eligibility for the relief is subject to two conditions being met. Firstly, the improvements must meet the definition of qualifying works. Secondly, the property must have remained in occupation by the same ratepayer in the period since the qualifying works began. These conditions are defined in the **Non-Domestic Rating (Improvement Relief) (Wales) Regulations 2023** and explained in more detail in the WG guidance - which can be found at the link below.

https://businesswales.gov.wales/non-domestic-rates-improvement-relief

Non-Domestic Rating (Provision of Information About Changes of Circumstances) (Wales) Regulations 2026

The Non-Domestic Rating (Provision of Information About Changes of Circumstances) (Wales) Regulations 2026 require a ratepayer for the relevant hereditament shown in a local non-domestic rating list to notify the billing authority when certain changes of circumstances occur. You must notify the billing authority of the date on which any of the following changes occurred, within the period of 60 days of that date:

a. you became the ratepayer of the property,

b. the property has become occupied and was previously unoccupied (empty), or

c. the property has ceased to be occupied (has become empty).

Failure to comply with this requirement may result in liability to a fine of £500. Providing information which is false in a material particular may result in liability on summary conviction to a fine not exceeding level 3 on the standard scale.