

THE VALE OF GLAMORGAN COUNCIL

COUNCIL: 12<sup>TH</sup> JANUARY, 2026

REFERENCE FROM CABINET: 18<sup>TH</sup> DECEMBER, 2025

**“C163 COUNCIL TAX REDUCTION SCHEME (EL/PR) (SCRUTINY – RESOURCES SCRUTINY COMMITTEE) –**

The Leader presented the report to confirm the re-adoption of the Council Tax Reduction National Scheme for 2026/27 based on regulations and to reconfirm the Council's discretions.

This was a matter for Executive decision and referral to Full Council for consideration.

Cabinet, having considered the report and all the issues and implications contained therein

RESOLVED –

(1) T H A T Cabinet recommended to Full Council that the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations SI 2013/3029 (“the Prescribed Requirements Regulations”) and the Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (Wales) (Amendment) Regulations 2014 SI 2014/66 be adopted.

(2) T H A T any amendments to Regulations made by the Welsh Government were reflected in the scheme.

(3) T H A T the national scheme be adopted with the following discretions:

- That the Council should continue to allow Extended Payments up to a maximum of 4 weeks.
- That the Council should continue to disregard War Widow and War Disablement pensions in assessing income for Council Tax Reduction.
- That the Council should continue to allow Backdated Reductions for a period up to 26 weeks.

Reasons for decisions

(1) To enable the Council Tax Reduction Scheme to be approved by Council by 31<sup>st</sup> January, 2026 and be in place for implementation from 1<sup>st</sup> April, 2026.

- (2) To ensure that the Council's scheme continued to comply with regulation.
- (3) To reconfirm the three local discretions."

[View link to previously circulated Appendix](#) – Report to Cabinet: 18<sup>th</sup> December, 2025