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Award

Impacts of Council Tax Reform – Research Programme

Llywodraeth Cymru / Welsh Government

UK5: Transparency notice - Procurement Act 2023 - [view information about notice types](#)

Notice identifier: 2025/S 000-068528

Procurement identifier (OCID): ocds-h6vhtk-05d421 ([view related notices](#))

Published 27 October 2025, 12:34pm

Scope

Reference

C212/2024/2025

Description

The Welsh Government is undertaking a programme of research to inform the Programme for Government commitment to reform council tax to ensure a fairer and more progressive system. Council tax is currently based on property values which are twenty years out of date. The Welsh Government is committed to the aim of making council tax more up-to-date and fairer. The current programme of research builds on the extensive programme of work between 2017 2024 to explore reforms to local taxes and local government finance in Wales, included the exploration of the impact of council tax reforms by the IFS, published in 2023/4. This contract will develop further this previous research as well as cover related areas of local government finance reform and interest. Summary - The Welsh Government is commissioning work, over a three-year period to further understand the impacts of specifically council tax reform, but also potentially other types of local government finance reform, across a range of research questions and themed work packages.

Contract 1. Impacts of Council Tax Reform

Supplier

- Institute for Fiscal Studies

Contract value

- £300,000 excluding VAT
- £360,000 including VAT

Above the relevant threshold

Earliest date the contract will be signed

4 November 2025

Contract dates (estimated)

- 5 November 2025 to 4 November 2028
- 3 years

Main procurement category

Services

CPV classifications

- 73000000 - Research and development services and related consultancy services

Contract locations

- UKL - Wales

Participation

Particular suitability

Voluntary, community and social enterprises (VCSE)

Other information

Conflicts assessment prepared/revised

Yes

Procedure

Procedure type

Direct award

Direct award justification

Single supplier - unique work of art or performance

The requirement is unique with limited competition and a supplier exclusively placed to deliver particularly as IFS holds the intellectual property rights to a series of analytical models that are required to provide the services required.

Supplier

Institute for Fiscal Studies

- Public Procurement Organisation Number: PCLN-8377-ZPPT

7 Ridgmount Street

London

WC1E 7AE

United Kingdom

Email: mailbox@ifs.org.uk

Region: UKI31 - Camden and City of London

Small or medium-sized enterprise (SME): No

Voluntary, community or social enterprise (VCSE): Yes

Contract 1. Impacts of Council Tax Reform

Contracting authority

Llywodraeth Cymru / Welsh Government

- Public Procurement Organisation Number: PQYQ-3841-BHTP

Cathays Park

Cardiff

CF10 3NQ

United Kingdom

Contact name: Joanne Amesbury

Email: Joanne.Amesbury@gov.wales

Website: <http://gov.wales>

Region: UKL22 - Cardiff and Vale of Glamorgan

Organisation type: Public authority - sub-central government

Devolved regulations that apply: Wales