

VALUATION TRIBUNAL SERVICE
Statistical Release

**NON-DOMESTIC RATING and COUNCIL TAX APPEALS
(ENGLAND) 2017-18**

This release provides information about appeals handled by the Valuation Tribunal Service between 1 January 2018 and 31 March 2018 that were made against the 2010 and 2017 non-domestic rating lists and the council tax valuation list. It also provides this data for the year 1 April 2017 to 31 March 2018.

The release has been compiled from data by the Valuation Tribunal Service. Further data and information about the work of the Valuation Tribunal Service is available from www.valuationtribunal.gov.uk.

These data will be published quarterly in a statistical release. The next release will be in August 2018.

Data for previous years can be found on the website www.valuationtribunal.gov.uk.

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NON-DOMESTIC RATING APPEALS: 2010 RATING LIST (ENGLAND)

1. Table 1 below shows the number of appeals against the 2010 non-domestic rating list brought forward at 1 January 2018, the number received during the quarter from 1 January 2018 to 31 March 2018, the number of appeals cleared (whether settled between the parties or determined by a tribunal panel) and how many appeals were carried over on 31 March 2018.

TABLE 1: Non-domestic rating appeals: 2010 rating list (England) 1 January 2018 – 31 December 2018	
Appeals brought forward at 1 January 2018	156,000
Appeals received	1,700
Appeals cleared	27,200
Appeals carried forward on 31 March 2018	130,500

2. Table 2 below shows the number of appeals against the 2010 non-domestic rating list brought forward at 1 April 2017, the number received during the year to 31 March 2018, the number of appeals cleared (whether settled between the parties or determined by a tribunal panel) and how many appeals were carried over on 31 March 2018.

TABLE 2: Non-domestic rating appeals: 2010 rating list (England) 1 April 2017 – 31 March 2018	
Appeals brought forward at 1 April 2017	195,600
Appeals received	72,600
Appeals cleared	137,700
Appeals carried forward on 31 March 2018	130,500

NON-DOMESTIC RATING APPEALS: 2017 RATING LIST (ENGLAND)

3. Table 3 below shows the number of appeals against the 2017 non-domestic rating list brought forward at 1 January 2018, the number received during the quarter from 1 January 2018 to 31 March 2018, the number of appeals cleared (whether settled between the parties or determined by a tribunal panel) and how many appeals were carried over on 31 March 2018.

TABLE 3: Non-domestic rating appeals: 2017 rating list (England) 1 January 2018 – 31 March 2018	
Appeals brought forward at 1 January 2018	1
Appeals received	4
Appeals cleared	1
Appeals carried forward on 31 March 2018	4

4. Table 4 below shows the number of appeals against the 2017 non-domestic rating list brought forward at 1 April 2017, the number received during the year from 1 April 2017 to 31 March 2018, the number of appeals cleared (whether settled between the parties or determined by a tribunal panel) and how many appeals were carried over on 31 March 2018.

TABLE 4: Non-domestic rating appeals: 2017 rating list (England) 1 April 2017 – 31 March 2018	
Appeals brought forward at 1 April 2017	0
Appeals received	5
Appeals cleared	1
Appeals carried forward on 31 March 2018	4

COUNCIL TAX VALUATION APPEALS

5. Table 5 below shows the number of council tax valuation appeals brought forward at 1 January 2018, the number received during the quarter from 1 January 2018 to 31 March 2018, the number of appeals cleared (whether settled between the parties or determined by a tribunal panel) and how many appeals were carried over on 31 March 2018.

Appeals brought forward at 1 January 2018	800
Appeals received	470
Appeals cleared	470
Appeals carried forward on 31 March 2018	800

6. Table 6 below shows the number of appeals against the council tax valuation list brought forward at 1 April 2017, the number received during the year to 31 March 2018, the number of appeals cleared (whether settled between the parties or determined by a tribunal panel) and how many appeals were carried over on 31 March 2018.

Appeals brought forward at 1 April 2017	1,370
Appeals received	1,890
Appeals cleared	2,460
Appeals carried forward on 31 March 2018	800

Data quality

The information supplied in the tables is based on the data held in the VTS central (appeals) database. The data are considered to be of consistent quality and have been produced from our management information system that was implemented in October 2010.

Rounding

In Tables 1 and 2 figures are rounded to the nearest hundred.

In Tables 3 and 4 figures have not been rounded.

In Tables 5 and 6 figures are rounded to the nearest ten.

Uses made of the data

The data are used in reporting to stakeholders, including in the VTS Annual Report and Accounts, and in response to Parliamentary Questions and requests made under the Freedom of Information Act.

Background notes

1. The Valuation Tribunal Service (VTS) provides administrative support in England to the Valuation Tribunal for England (VTE), which hears appeals against non-domestic rating and council tax valuations. The VTE also hears a small number of other types of appeals.
2. All the data have been taken from our appeals database to reflect the position at 31 March 2018. However, these reports were run on 23 May 2018 and there can be some small differences between the brought forward figures for this quarter/year and the carried forward figures from the previous quarter/year, due to clearances and re-instatements of appeals that occur between the end of a quarter and the date the report is run.
3. For the 2010 non-domestic rating list, an appeal arose when the Valuation Office Agency (VOA) received a formal challenge to a rating list entry and the dispute was not resolved within three months, after which it was automatically transferred to the VTS and become an appeal.
4. For the 2017 non-domestic rating list, appeals may be made by an appellant only after 'check' and 'challenge' stages have been completed with the VOA and a decision issued on the proposal (or 'challenge').
5. New rating lists are normally compiled every five years, but in October 2012 the Government announced that the 2015 revaluation would be postponed to 2017. The rating lists contain updated rateable values; the 2017 rating list came into effect on 1 April 2017.
6. While the non-domestic rating data cover appeals against both the central and local rating lists for England, they may include a statistically insignificant number of central list appeals for Wales, where the head offices of the appellants are located in England.
7. For council tax valuation, appeals arise when the VOA listing officer receives a formal challenge to a valuation list entry and issues a notice of decision to the proposer (and any other interested person) with which the person disagrees. The proposer (or interested person) has three months in which to make an appeal to the VTE against the VOA listing officer's decision.
8. The council tax valuation list came into effect on 1 April 1993.
9. The VOA also publishes a Statistical Release, quarterly. The data the VOA publishes for non-domestic rating refer to formal challenges, not appeals. Not all formal challenges result in appeals as some may be settled before they became appeals, so the figures in the VOA release will be different from those published in this Statistical Release. Whilst both releases show a snap-shot of the data from their databases, they may not refer to the same appeals. In addition, there is also a delay between staff at the VTS clearing an appeal on its appeals database and the VOA clearing an appeal on its database. All of these factors mean that comparisons between the figures presented in both releases should not be made.

Glossary of terms

Appeal: made to the VTE for resolution, when agreement has not been reached on a formal challenge made to the VOA.

Billing authority: a local authority empowered to set and collect non-domestic rates.

Cleared appeal: an appeal that is no longer live, either because the dispute has been settled by agreement between the parties, or because there has been a determination by the VTE.

Formal challenge (proposal): Ratepayers and council taxpayers can make a 'proposal' to alter the rating list or valuation list if they think an entry in there is wrong. This proposal asks the valuation officer (known as the listing officer for council tax) to change the entry in the list.

National non-domestic rates (NNDR): the means by which local businesses contribute to the cost of local authorities' services, although their level is set by central government. They are also known as "business rates".

Rating list: the Valuation Office Agency's list of all the businesses and non-domestic properties in England and Wales. There is a separate local list for each billing authority. There is also a central rating list for properties of companies named in the Central Rating List Regulations 2005, such as those with major transport, utility and telecommunications networks and cross-country pipelines.

Settled appeals: appeals that are no longer live because the dispute has been settled by agreement between the parties.

Valuation list: the Valuation Office Agency's list of all of the domestic properties in England and Wales. There is a separate local list for each billing authority.

Further information

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for further information about the work of the VTS and VTE, the appeals process and related matters.