

VALUATION TRIBUNAL SERVICE  
***Statistical Release***

**NON-DOMESTIC RATING and COUNCIL TAX APPEALS (ENGLAND) 2018-19**

This release provides information about appeals handled by the Valuation Tribunal Service between 1 October 2018 and 31 December 2018 that were made against the 2010 and 2017 non-domestic rating lists. Starting with this issue, we also include data for the year to date and from the start of each of the two rating lists. Information about council tax valuation appeals and appeals against billing authority decisions for council tax liability and reduction are included for the last quarter and the year to date.

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](http://www.valuationtribunal.gov.uk).

These data will be published quarterly in a statistical release. The next release will be in May 2019.

Data for previous years can be found on the website [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk).

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

1. Table 1 below first shows the number of appeals against the 2010 non-domestic rating list brought forward at 1 October 2018, the number received during the quarter from 1 October 2018 to 31 December 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 December 2018.

The same sets of data are then shown for the year to date (from 1 April to 31 December 2018) and over the life of the 2010 rating list (1 April 2010 to 31 December 2018).

<b>TABLE 1: Non-domestic rating appeals: 2010 rating list (England)</b>			
	<b>1 Oct 2018-31 Dec 2018 (last quarter)</b>	<b>1 Apr 2018-31 Dec 2018 (year to date)</b>	<b>1 Apr 2010- 31 Dec 2018 (since the start of the list)</b>
Appeals brought forward	88,300	130,500	-
Appeals received	700	4,600	1,051,900
Appeals cleared	13,900	60,000	976,800
Appeals carried forward	75,100	75,100	75,100

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

2. Table 2 below first shows the number of appeals against the 2017 non-domestic rating list brought forward at 1 October 2018, the number received during the quarter from 1 October 2018 to 31 December 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 December 2018.

The same sets of data are then shown for the year to date (from 1 April to 31 December 2018) and over the life of the 2017 rating list (1 April 2017 to 31 December 2018).

<b>TABLE 2: Non-domestic rating appeals: 2017 rating list (England)</b>			
	<b>1 Oct 2018-31 Dec 2018 (last quarter)</b>	<b>1 Apr 2018-31 Dec 2018 (year to date)</b>	<b>1 Apr 2017- 31 Dec 2018 (since the start of the list)</b>
Appeals brought forward	16	4	-
Appeals received	12	35	40
Appeals cleared	6	17	18
Appeals carried forward	22	22	22

## COUNCIL TAX VALUATION APPEALS

3. Table 3 below shows the number of council tax valuation appeals brought forward at 1 October 2018, the number received during the quarter from 1 October 2018 to 31 December 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 December 2018.

The same sets of data are then shown for the year to date (from 1 April 2018 to 31 December 2018) and, also, since the appeals process changed, from 1 April 2008.

<b>TABLE 3: Council tax valuation appeals (England)</b>			
	<b>1 Oct 2018-31 Dec 2018 (last quarter)</b>	<b>1 Apr 2018-31 Dec 2018 (year to date)</b>	<b>1 Apr 2008- 31 Dec 2018 (from start of 'appeals direct')</b>
Appeals brought forward	860	800	9,340
Appeals received	410	1,300	28,120
Appeals cleared	470	1,300	36,660
Appeals carried forward	800	800	800

## COUNCIL TAX LIABILITY AND REDUCTION APPEALS

4. Table 4 below shows the number of council tax liability and reduction appeals brought forward at 1 October 2018, the number received during the quarter from 1 October 2018 to 31 December 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 December 2018.

The same sets of data are then shown for the year to date (from 1 April 2018 to 31 December 2018).

<b>TABLE 4: Council tax liability and reduction appeals (England)</b>		
	<b>1 Oct 2018-31 Dec 2018 (last quarter)</b>	<b>1 Apr 2018-31 Dec 2018 (year to date)</b>
Appeals brought forward	900	770
Appeals received	480	1,410
Appeals cleared	410	1,210
Appeals carried forward	970	970

## **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. The data for 2010 rating list appeals and council tax valuation appeals have been produced from our management information system that was implemented in October 2010. Currently, the figures for appeals against the 2017 rating list are logged off-system.

## **Rounding**

In Table 1 figures are rounded to the nearest hundred.

In Table 2 figures have not been rounded.

In Tables 3 and 4 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 December 2018. However, these reports were run on 13 February 2019 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') with which the applicant disagrees.

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 2017 rating list came into effect on 1 April 2017. The Government has announced that the next revaluation will be in 2021 and thereafter there will be three-yearly revaluations. The rating lists contain updated rateable values.
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. Prior to 1 April 2008 (when 'appeals direct' came into statute), an appeal arose when the Valuation Office Agency (VOA) received a formal challenge to a valuation list entry and the dispute was not resolved within three months, after which it was automatically transferred to the VTS and become an appeal.
8. For council tax liability and reduction appeals, application must first be made to the billing authority. An appeal may be made if the applicant remains unhappy with the billing authority's decision or if the authority does not respond.
9. Council tax and the council tax valuation list came into effect on 1 April 1993.
10. Council tax reduction (or support) replaced council tax benefit from 1 April 2013, at which time jurisdiction for these appeals came to the Valuation Tribunal.
11. 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. A proposal asks the valuation officer (known as the listing officer for council tax) to change the entry in the list.

**Non-domestic rates:** 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, eg those with major transport, utility and telecommunications networks or 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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Weblink: <http://www.valuationtribunal.gov.uk> for more information about the Valuation Tribunal, the appeals process and related matters.