

## Non-domestic rating: Challenges and Changes

England and Wales, June 2016



Valuation Office  
Agency

### About this release:

This is a quarterly release which includes statistics on **challenges made by taxpayers** (or their representatives) against the 2005 and 2010 local rating lists up to 30 June 2016. It also includes statistics on **reviews of rating assessments** (known as “reports”) that have either been **initiated by the Valuation Office Agency (VOA) or a billing authority**, when new information becomes available. Figures are presented at a national level (England and Wales).

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### Section 1: Challenges received, resolved and unresolved.

**Table 1.1: Challenges received, resolved and unresolved in England and Wales as at 30 June 2016, since the inception of both lists.**

In England and Wales, the 2010 rating list saw 71 percent of resolved challenges result in no change to the list. The 2005 rating list saw 63 percent of resolved challenges result in no change to the list.

England and Wales	2005 List	2010 List	Total
<b>Received</b>	936,590	1,024,080	1,960,670
<b>Resolved (total)</b>	935,680	724,740	1,660,420
<i>Resolved (change made to list)</i>	350,300	210,530	560,830
<i>Resolved (no change made to list)</i>	585,380	514,210	1,099,590
<b>Unresolved</b>	910	299,340	300,250

**Source:** VOA administrative data, June 2016.

### Notes

Counts are rounded to the nearest 10 with counts of 0 being reported as 0 and count fewer than 5 reported as negligible and denoted by '-'.  
Totals may not sum due to rounding.

**Table 1.2: Challenges received, resolved and unresolved in England as at 30 June 2016, since the inception of both lists**

In England, the 2010 rating list saw 71 percent of resolved challenges resulted in no change to the list. The 2005 rating list saw 63 percent of resolved challenges result in no change to the list.

England	2005 List	2010 List	Total
<b>Received</b>	891,090	979,170	1,870,250
<b>Resolved (total)</b>	890,260	690,400	1,580,660
<i>Resolved (change made to list)</i>	332,310	197,830	530,140
<i>Resolved (no change made to list)</i>	557,950	492,570	1,050,520
<b>Unresolved</b>	830	288,760	289,600

**Source:** VOA administrative data, June 2016.

#### Notes

Counts are rounded to the nearest 10 with counts of 0 being reported as 0 and count fewer than 5 reported as negligible and denoted by '-'.  
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**Table 1.3: Challenges received, resolved and unresolved in Wales as at 30 June 2016, since the inception of both lists**

In Wales, the 2010 rating list 63 percent of resolved challenges result in no change to the list. The 2005 rating list saw 60 percent of resolved challenges result in no change to the list.

Wales	2005 List	2010 List	Total
<b>Received</b>	45,500	44,910	90,420
<b>Resolved (total)</b>	45,430	34,340	79,770
<i>Resolved (change made to list)</i>	17,990	12,700	30,690
<i>Resolved (no change made to list)</i>	27,440	21,640	49,080
<b>Unresolved</b>	80	10,580	10,650

**Source:** VOA administrative data, June 2016.

#### Notes

Counts are rounded to the nearest 10 with counts of 0 being reported as 0 and count fewer than 5 reported as negligible and denoted by '-'.  
Totals may not sum due to rounding.

**Table 1.4: Challenges received and resolved in Quarter 1 2016-17 (April to June 2016)**

	2005 List	2010 List	Total
<b>England</b>			
Received	-	21,560	21,560
Resolved (total)	70	24,470	24,550
<b>Wales</b>			
Received	0	780	780
Resolved (total)	0	660	660

**Source:** VOA administrative data, June 2016.

**Notes**

Counts are rounded to the nearest 10 with counts of 0 being reported as 0 and count fewer than 5 reported as negligible and denoted by '-'.  
Totals may not sum due to rounding.

## Section 2: Assessment Reviews (Reports) – 2010 local rating list.

**Table 2.1: Assessment reviews (reports) initiated, resolved and unresolved on the 2010 rating list**

	Quarter 1 2016-17 (April to June 2016)	Total as at 30 June 2016
<b>England and Wales</b>		
Initiated	65,940	1,945,890
Resolved	59,790	1,884,400
Unresolved	.	61,490
<b>England</b>		
Initiated	62,270	1,822,210
Resolved	56,260	1,763,600
Unresolved	.	58,610
<b>Wales</b>		
Initiated	3,670	123,680
Resolved	3,530	120,810
Unresolved	.	2,870

**Source:** VOA administrative data, June 2016.

### Notes

Counts are rounded to the nearest 10 with counts of 0 being reported as 0 and count fewer than 5 reported as negligible and denoted by '-'.  
Totals may not sum due to rounding.

'.' denotes where values not applicable

## Further Information

February and August releases will include statistics at national (England and Wales) level only. May and November quarterly releases will also include statistics to lower geographies including billing authority level. The most recent publication was released on 12<sup>th</sup> May 2016 and can be accessed at the following location:

<https://www.gov.uk/government/statistics/non-domestic-rating-challenges-and-changes-england-and-wales-march-2016-experimental>

Definitions and more details can be found in the latest [Data Information and Methodology document](#).

More detailed information on the 2010 local rating list is available on the Agency's website at the following location:

<http://www.2010.voa.gov.uk/rli/>

Further information on the area codes used in this release please refer to the ONS's website at the following location:

<https://www.ons.gov.uk/methodology/geography/ukgeographies/administrativegeography>