

Non-domestic rating: Challenges and Changes

England and Wales, December 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 31 December 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 31 December 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
Received	936,610	1,060,170	1,996,780
Resolved (total)	935,840	809,330	1,745,170
Resolved (change made to list)	350,370	232,400	582,770
Resolved (no change made to list)	585,470	576,930	1,162,400
Unresolved	780	250,840	251,620

Source: VOA administrative data, December 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 31 December 2016, since the inception of both lists

In England, the 2010 rating list saw 72 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
Received	891,110	1,013,930	1,905,040
Resolved (total)	890,400	772,980	1,663,380
Resolved (change made to list)	332,380	218,840	551,220
Resolved (no change made to list)	558,030	554,140	1,112,160
Unresolved	710	240,960	241,660

Source: VOA administrative data, December 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 31 December 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
Received	45,500	46,240	91,740
Resolved (total)	45,430	36,350	81,790
Resolved (change made to list)	18,000	13,560	31,560
Resolved (no change made to list)	27,440	22,790	50,230
Unresolved	70	9,890	9,960

Source: VOA administrative data, December 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 3 2016-17 (October to December 2016)

	2005 List	2010 List	Total
England			
Received	0	15,290	15,290
Resolved (total)	70	45,270	45,340
Wales			
Received	0	620	620
Resolved (total)	0	1,200	1,200

Source: VOA administrative data, December 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 3 2016-17 (October to December 2016)	Total as at 31 December 2016
England and Wales		
Initiated	82,820	2,125,810
Resolved	82,720	2,059,920
Unresolved	.	65,900
England		
Initiated	78,300	1,994,110
Resolved	78,470	1,931,680
Unresolved	.	62,430
Wales		
Initiated	4,520	131,710
Resolved	4,250	128,240
Unresolved	.	3,470

Source: VOA administrative data, December 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

The most recent publication was released on 16 November 2016 and can be accessed at the following location:

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