

High Value Council Tax Surcharge

Summary of Responses and government response

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1. Ministerial foreword

1.1 At Budget 2025, the government announced the introduction of the High Value Council Tax Surcharge (HVCTS), a new charge on owners of the most valuable residential properties in England.

1.2 The HVCTS is designed to address the largest inequalities in the Council Tax system, by ensuring owners of the most valuable properties pay a fairer share. Revenue raised through the HVCTS will be used to support local government services in communities across the country. In the Spring, we consulted on the design and administration of the surcharge to ensure it is effective, proportionate and deliverable. We are grateful to the local authorities, organisations and members of the public who responded to the consultation.

1.3 Having carefully considered the feedback received, this response sets out the government's decisions following the consultation, and further details of the design and delivery of the surcharge.

The Rt Hon James Murray MP, Financial Secretary to the Treasury and Jim McMahon OBE MP, Minister for Local Government, Devolution and Regional Growth

2. Introduction

2.1 This document summarises the responses received to the public consultation on the High Value Council Tax Surcharge (HVCTS). It also sets out the government's response and intended next steps. The *[HVCTS]: High Value Council Tax Surcharge will increase fairness in the Council Tax system and raise revenue from residential properties in England worth £2 million or more.

2.2 The consultation sought views on the detailed design of the HVCTS, including:

- the proposed scope of the HVCTS
- a deferral mechanism, to support those with limited ability to pay
- the billing process
- the proposed appeals process
- the administration and enforcement mechanisms
- the equalities impact of the proposed approach

2.3 In total, 424 responses were received. These included:

- 243 from members of the public
- 25 from local authorities
- 156 from others including industry bodies, charities and professional bodies

2.4 We are grateful to those who took the time to respond and share their views, evidence and suggestions.

Key themes

2.5 There was general support for the proposals set out in the consultation, including that property owners should be liable for the charge, that the policy should include discounts and exemptions, and that there should be a deferral scheme for those who may find paying HVCTS upfront more challenging. Respondents also raised concerns about the potential impacts of the charge, particularly on vulnerable households and local authority resources.

Local authority delivery

2.6 The consultation received detailed and wide-ranging responses from local authorities, as well as constructive engagement through several roundtable discussions. Local authorities welcomed aspects of the policy that support administrative simplicity, such as the decision to charge the legal rather than beneficial owner of a property. Local authorities raised concerns around implementation, for example anticipating issues in identifying and enforcing

payment from owners in complex ownership structures. They also called for greater clarity regarding funding arrangements.

2.7 To support local authorities further, the government will legislate to enable effective data sharing between local authorities and HMRC to support the administration of HVCTS. As set out at Budget 2025, local authorities will be fully compensated for the additional costs of administering HVCTS. The government will undertake a new burdens assessment to ensure they are fully funded. Primary legislation will provide a mechanism for local authorities to retain a share of revenue to cover administration costs, and the government will set out further detail in due course.

2.8 The government will continue to work closely with local authorities on the development and implementation of HVCTS.

3. Scope of the surcharge

3.1 This section of the consultation sought views on the proposed scope of the HVCTS, as owners, rather than occupiers, will be liable to pay. The government proposed:

- the legal owner (that is, a freeholder or leaseholder) of a property worth £2 million or more will be liable
- leaseholders, where the lease was initially granted for more than 21 years, or where the law treats a lease as having been granted for more than 21 years will be liable
- where there are joint owners of a property, legal owners will be jointly and severally liable
- where a property is owned by a company, the company which legally owns the property will be liable
- where a property is held in trust, trustees will be liable to pay the charge

The consultation asked:

- *Do you agree the legal owner should generally be liable for HVCTS?*
- *Do you agree that liability should sit with the leaseholder where the lease has been granted for more than 21 years, or where the law treats a lease as having been granted as such?*
- *Are there forms of leases, within or outside of the categories mentioned above, where different treatment should be considered?*
- *Do you agree that in trust arrangements trustees should be liable for HVCTS?*

In summary:

3.2 Respondents broadly supported the proposed liability framework for HVCTS. Local authorities in particular noted the administrative simplicity of making the legal owner liable recognising the administrative simplicity of this approach, compared to making beneficial owners liable. Proposed alternatives included making occupiers liable, as is the case with Council Tax. Some respondents highlighted specific circumstances where different treatment may be needed, including leaseholders with a short remaining term, which may impact the value of the lease. A number of responses also raised concerns around the impact of making trustees liable in circumstances where the property is held in trust on behalf of a vulnerable adult or child, noting ability to pay may be limited.

Government response:

3.3 The government will implement the approach to liability for HVCTS set out in the consultation, on the basis that those liable generally have control over the property and are entitled to its economic benefit. However, the government recognises concerns raised by respondents, particularly in relation to specific leasehold interests. The government will continue to consider feedback received and will publish further detail on what support will be available.

4. Supporting those with limited ability to pay

4.1 This section of the consultation sought views on a deferral scheme to support the small number of homeowners who may find paying HVCTS more challenging. Deferral will permit eligible individuals to delay payment of HVCTS until the point their ownership of the property ends. The government proposed:

- that deferral is available to households which meet one of the following criteria: annual household income of £35,000 or less, or capital savings of £16,000 or less, or where the property is the main home of someone who is disabled or severely mentally impaired
- that deferral is available for both eligible homeowners at the point of HVCTS introduction, and those who become eligible in future

The consultation asked the following questions on scope of the deferral scheme:

- *Do you agree with the proposed income (£35,000) and capital (£16,000) thresholds for deferral?*
- *Do you agree that deferral should be available to homeowners who meet the income or savings thresholds?*
- *Do you agree with the proposed disability-based criteria, aligned with existing Council Tax criteria?*
- *Can you foresee any circumstances where the proposed deferral scheme is not sufficient? Please provide evidence to support your views.*
- *Do you agree that change of ownership should be the default end point for deferral?*

In summary:

4.2 A majority of respondents supported deferral where either threshold is met, with their key concern being individuals who bought their home a long time ago and now live on a permanently lower income. Respondents felt this was particularly prominent in London or the South East where property prices have risen significantly over time and where wealth held in property may not reflect the owners ability to pay.

4.3 Some respondents argued that the thresholds were too high and suggested that many owners would be likely to have assets they could sell to enable payments to be made. Some argued that the thresholds were too low and created cliff-edge cut off points, and proposed higher or tapered thresholds, with most arguments focused on the potential percentage of income that may be spent on HVCTS. However, there was no consensus on alternative thresholds.

4.4 A majority supported disability-based criteria aligning with existing Council Tax rules, but respondents sought clarity on requirements to prove eligibility.

4.5 There was overall support for change of ownership as the default endpoint for deferral, but concerns were raised on how this would operate in more complex situations around probate and inheritance which could lead to costly delays in changing ownership.

Government response:

4.6 While the HVCTS applies to owners of high value property, the government recognises there will be some circumstances where households may find paying the charge challenging.

4.7 Having considered feedback received, the government intends to implement the deferral criteria set out in consultation, that is, a household income of £35,000 or less, or capital savings of £16,000 or less (aligning with pension age Council Tax Support), or where a member of the household meets disability criteria.

4.8 Deferral will end when ownership of the property changes, or earlier if the taxpayer chooses to settle their liability. The government recognises there are some circumstances, such as probate, which are more complex and will set out further detail on how this will be managed in secondary legislation.

4.9 The government is committed to ensuring the scheme remains well targeted, simple and easy to claim, and will keep its effectiveness under review.

The consultation also asked questions on the operation of the scheme:

- *For deferred payments, what level should the interest rate be set at?*
- *What additional resources do you anticipate local authorities may need access to in order to deliver the proposed scheme?*

In summary:

4.9 There was no clear consensus on the interest rate for deferred payment, with respondents favouring either no interest rate or a lower rate, primarily to avoid debt accumulation.

4.10 Local authorities anticipated needing significant additional resources, including staffing, IT systems, appeals and enforcement capacity, access to Land Registry and HMRC data, clear guidance, training and full new-burdens funding.

Government response:

4.11 The government is continuing to consider responses received. Further detail relating to the design and administration of the scheme, including the level of interest applied, will be set out in regulations. The government will continue to work with local authorities on the design and delivery of the deferral scheme and

is taking powers in primary legislation to support ongoing delivery costs and enable effective data sharing to support the administration of the tax.

5. Property level exemptions and discounts

5.1 This section of the consultation sought views on a proposed list of exemptions and discounts.

5.2 Exemptions were proposed to apply to property types with characteristics that are unlikely to change, and which are not intended to be in scope of HVCTS. The Valuation Office (VO) will not value exempt properties.

5.3 Discounts (of up to 100%) were proposed to apply where eligibility depends on use or circumstances that are more likely to change over time. The VO will value the property, with owners applying to their local authority for the relevant discount. Local authorities will be responsible for administering, reviewing and withdrawing discounts.

The consultation asked the following questions on the proposed list of exemptions and discounts:

- *Do you agree with the proposed property types to be exempted from or discounted under HVCTS?*
- *Noting exemptions will only apply to property types with specific characteristics that are unlikely to change, do you have views on which properties in the proposed list should be exempt and which should be discounted?*
- *Is there a case for providing a discount to tied properties?*
- *Is there a case for providing a discount to charities where they meet a charitable purpose test?*

In summary:

5.4 Respondents were broadly supportive of the proposed exemptions and discounts, particularly where categories aligned with existing Council Tax rules.

5.5 The majority argued that tied properties (a property provided to an employee as a condition or benefit of their role) as a general property type should not receive additional support. However, there were arguments for support in specific circumstances, particularly for agricultural properties, noting the requirement for many farmers and farm-workers to live on-site to support the efficient operation of their business. A very small number of responses noted other tied property types such as pubs, religious accommodation, school caretaker accommodation and healthcare-related accommodation, although

these are generally owned by the institution rather than the individual occupying the property.

5.6 There was broad consensus that charities should receive discounts where the property is used wholly and mainly for charitable purposes.

5.7 Respondents also commented on the need for clear definitions and guidance on discounts and exemptions, and for safeguards against avoidance, particularly for charitable and tied properties.

Government response:

5.8 Primary legislation will provide a broad power to set discounts and exemptions. The government will set out clear statutory definitions for relevant properties in secondary legislation to support local authority administration of discounts, reduce scope for avoidance, and ensure consistency across the country.

5.9 Having considered feedback, the government can confirm the following properties will be exempted:

- purpose-built halls of residence, provided predominantly for the accommodation of students
- property used predominantly for the accommodation of those receiving long-term care such as care homes, long-stay hospitals accommodation and hospices
- barracks owned by the Ministry of Defence (MoD) predominantly for the accommodation of armed forces or those from a visiting force

A full list of exempt properties will be set out in secondary legislation:

5.10 The following properties will receive a discount (of up to 100%):

- other property owned by the MoD predominantly for the accommodation of armed forces or those from a visiting force
- property owned by a sovereign nation predominantly for the accommodation of diplomats
- property owned by a registered social housing provider
- property owned predominantly for the accommodation of those seeking refuge from domestic violence
- new build property owned by a developer, with the discount applying until the sooner of the point of first sale or twelve months after the completion notice was issued

Property owned in relation to employment

5.11 The government will provide a discount to owners of farmhouses, and associated farmworkers accommodation, on working farms. Respondents provided limited evidence on the need for a broader tied property exemption. The

government will engage the agricultural sector to ensure the scope of the discount reflects specific needs, and works as intended.

Property owned for charitable purposes

5.12 The government will provide a discount for properties owned by charities where a charitable purpose test is met. The government's intention is to capture properties which are used wholly and mainly for providing accommodation to people in need. In the business rates system, a charitable purpose test is used to provide a discount to property which is occupied by a charity and used wholly or mainly for charitable purposes. The government intends to use this model, and will engage with the sector to ensure this test works as intended.

The government also asked questions on implementation:

- *What types of evidence would it be possible for taxpayers to provide to demonstrate eligibility for relevant discounts?*
- *What additional resources (for example, extra information) do you anticipate local authorities may need in order to assess eligibility for a discount?*

In summary:

5.13 Respondents suggested evidence could include Land Registry records, Charity Commission registration, employment contracts, occupancy records, planning documents and regulatory registrations. Local authorities said they would need improved data-sharing, guidance and IT support.

Government response:

5.14 The government agrees that a range of evidence will be needed to ensure discounts are properly targeted and do not become a route for avoidance. The government will work with stakeholders to ensure evidence requirements are proportionate, that local authorities are able to access the evidence and other information needed, and taxpayers have a clear understanding of evidence required. More detail on evidence requirements in guidance ahead of implementation.

6. Billing process

6.1 From March 2028, local authorities will be able to issue bills to liable owners. In addition to using sources such as Land Registry information, the government proposed powers for local authorities to contact assumed owners of these properties and request relevant identifying information. Where these individuals do not respond to these requests, or knowingly provide false information, the local authority may apply a penalty.

6.2 The consultation proposed a penalty of 10%, of the annual liability, for failure to provide this information. This may be applied if the information is not provided within 21 days of the request. This penalty may increase to 30% of the annual liability if the information is not provided after a further 21 days.

6.3 The government also proposed allowing local authorities to contact residents, managing agents or others, whom they believe could help identify the owner of the property. However, the government has not proposed any penalties where these individuals fail to provide requested information.

6.4 The existing Council Tax system contains powers to apply premiums on certain types of homes. The consultation invited views on whether demand from non-UK residents may be contributing to pressures on housing availability and prices. It asked whether there was a case to introduce a non-resident premium.

The consultation asked the following on penalties for non-payment:

- *Do you have views on the proposed system of penalties set out above? What else would most help local authorities administer HVCTS efficiently?*
- *Noting the need to balance fairness with incentivising the provision of accurate information, do you have views on whether the penalty outlined in this section is sufficient?*
- *Would allowing LAs to apply a penalty to other individuals (such as managing agents) to support compliance with information requests help identify hard-to-find owners? If so, what would an appropriate penalty level be?*

In summary:

6.5 Respondents were fairly evenly split over whether they agreed with the proposed penalties. 47% of respondents agreed while 45% disagreed (with others not commenting). Many of those who disagreed, opposed any penalty, while others disagreed with the surcharge itself. Respondents who provided further comments about why they disagreed were split over whether the penalties were too harsh or too lenient.

6.6 Some respondents who suggested alternative penalties, suggested aligning penalties with the existing Council Tax system, or HMRC tax penalties. Local authorities felt the introduction of a penalty was also dependent on it being enforceable, with particular concerns for enforcing this in more complex ownership arrangements. Local authorities expressed the view that early publication of information from the VO prior to the introduction of the tax was important for delivery readiness.

6.7 Some respondents were concerned that the 21-day timeline would not always be sufficient to provide requested information. These respondents felt allowances should be made for genuine mistakes, and some suggested penalties should start smaller at the introduction of the tax and increased to these levels over time.

6.8 Both local authorities and individuals saw the benefits of extending penalties to managing agents or intermediaries could help identify owners, provided safeguards and appeal rights apply.

Government response:

6.9 The government believes, based on these responses, that the proposed levels of penalties are appropriate and will help to deter avoidance. To support local authorities in securing information to identify hard-to-find owners, penalties will also apply to others such as managing agents.

The consultation asked the following on the case for a non-UK resident premium:

- *Do you have any evidence on the housing market impacts of non-UK resident owners in high pressure housing markets?*
- *Do you think the government should explore charging additional High Value Council Tax Surcharge premium on non-UK resident owners of homes liable for the tax? Please explain your answer.*
- *What do you think the potential impacts of such a premium could be?*

In summary:

6.11 Many respondents including local authorities raised practical implementation challenges around identifying non-resident owners and enforcement. Others raised concerns around the impact on inward investment and wider economic benefits non-resident investors bring to the UK economy. Some respondents suggested that a premium could be targeted at empty properties rather than those that are owned by non-residents but occupied.

Government response:

6.12 The government has considered feedback on whether a non-resident premium should apply to HVCTS, and notes challenges around implementation and enforcement. The government also recognises that property may be

underused regardless of the residency status of its owner; it is therefore legislating to levy a 100% premium on homes which are substantially unfurnished and unoccupied for a period of 12 months or more. This premium builds on the approach taken in Council Tax and prioritises administrative simplicity for taxpayers and local authorities. The government will keep HVCTS premiums under review and will consider the effectiveness of the empty homes premium following its implementation.

7. Challenges and appeals

7.1 The consultation sought views on the challenges and appeals process. The government proposed:

- those in receipt of a HVCTS bill will be able to challenge their liability where they believe they are not the liable person or their liability has been assessed incorrectly
- there will be no statutory time limit for raising a liability challenge with the local authority, although evidence will be required to support the challenge
- homeowners will be given an initial 8-month period to challenge HVCTS banding from the introduction of the surcharge
- this will then be changed to 6 months to challenge banding for newly liable owners after this period
- the VO must respond to banding challenges within 4 months and local authorities must respond to liability challenges within 2 months
- where owners remain dissatisfied with the local authority or VO's decision, they will be able to appeal to the Valuation Tribunal
- HVCTS revaluations will take place every 5 years
- the VO will publish a draft list of properties in scope of the charge in Autumn 2027

The consultation asked the following on information requirements:

- *How easy or difficult do you think it would be for owners to obtain and provide the evidence needed to support a band challenge (for example, similar properties with different bands, or sales information for similar properties)?*
- *Do you agree sharing information earlier in the dispute process about property banding would help to resolve disputes?*

In summary:

7.2 Respondents generally supported the proposed challenges and appeals framework, which is intended to broadly mirror the existing Council Tax system. However, many respondents expressed concerns that homeowners could find it difficult to obtain evidence to support a banding challenge, particularly in the high-value sector where properties may be unique and where respondents perceived comparable evidence as being limited. Some respondents raised concerns about the cost and practical challenges involved in obtaining evidence. Respondents consistently highlighted the importance of transparency around banding decisions, valuation evidence and methodology. There was also strong support for sharing information earlier in the dispute process, with many

respondents believing this would help taxpayers understand decisions and resolve disagreements more efficiently.

Government response:

7.3 The government recognises the concerns raised by respondents about the potential difficulty of obtaining evidence to support a band challenge and agrees that evidential requirements should be proportionate and easy to understand. However, some evidential requirements are necessary to support the effective operation of the challenge and appeals process, helping reduce speculative appeals that delay genuine issues from being resolved.

7.4 To support transparency and better understanding, the VO will provide further guidance for taxpayers on how banding decisions are reached, the types of evidence that can be used where a homeowner wishes to challenge a banding decision, and how that evidence is assessed as part of the VO's decision-making process. The VO will also ensure that decisions are accompanied by clear and accessible explanations of the evidence and valuation considerations underpinning them, helping taxpayers to understand how decisions have been reached.

7.5 The consultation also asked the following on the appeals process:

- *What would help homeowners feel confident that a challenge or appeal has been handled fairly and independently, even where the decision is not changed?*
- *Do you agree with the approach that homeowners should be able to appeal the VO banding and alterations decision and local authority's decision on liability to the Valuation Tribunal?*

In summary:

7.6 Respondents strongly supported the proposed appeals framework, including the right to appeal both banding decisions and decisions on liability to the Valuation Tribunal. Respondents considered that confidence in the appeals process would depend primarily on transparency of decision making, with clear explanations of decisions, access to the evidence used and a better understanding of the reasoning behind valuation judgements. Many also highlighted the importance of independence, placing value on a clear separation between those responsible for valuation decisions and those responsible for determining appeals. Several respondents also emphasised the importance of timely case handling and appropriate support throughout the process.

Government response:

7.7 The government notes the strong support for the proposed approach that homeowners can appeal both VO banding decisions and local authority liability decisions to the Valuation Tribunal. The government intends to proceed with this approach.

7.8 The government also recognises the importance respondents placed on fairness, transparency and independence within the appeals process. To support confidence in outcomes, the VO will provide clear and accessible explanations of banding decisions, including the evidence and reasoning on which they are based. The government will provide further guidance for taxpayers on the challenges and appeals process and will clearly explain the respective roles of the VO, local authorities and the Valuation Tribunal. The government will continue to work closely with the Valuation Tribunal as detailed design progresses to support the effective and timely operation of the appeals framework.

8. Enforcement

8.1 The consultation sought views on the powers local authorities need to enforce payment, the government asked:

- *Councils will require powers to enforce payment of the tax. Do you agree powers should align to those currently available in Council Tax?*

In summary:

8.2 The majority of respondents agreed that enforcement powers should align with those available to enforce Council Tax. 60% of respondents agreed with aligning powers, with 35% disagreeing with alignment. Among those who disagreed with aligning these powers, there was no consensus as to whether the proposed powers were too harsh or too lenient.

8.3 Respondents noted that the higher amounts collected and potentially complex ownership arrangements may make enforcement more challenging. Some respondents suggested that improved data sharing arrangements (both locally and centrally) may help to address these complexities, by giving revenues teams in local authorities a clearer picture of ownership.

8.4 In the existing Council Tax system liability orders are issued by the magistrate's court. Some respondents requested to be able to escalate cases to the County Courts. This would provide further powers to recover debt e.g. freezing assets or requiring employer information to assist in recovery. County Court judgements would also affect an individual's credit score (unlike a liability order).

Government response:

8.5 The government believes it is right that enforcement powers for the surcharge broadly mirror those available for Council Tax. The government has announced a number of reforms to modernise the administration of Council Tax, including its collection and enforcement. These include giving households more time to contact their council and pay their Council Tax before forfeiting the right to instalments, and capping the costs incurred from seeking a liability order. The government intends to reflect these reforms in the HVCTS enforcement framework.

9. Equalities

9.1 The consultation sought views on whether the policy could have a disproportionate impact on particular groups, the government asked:

- *Do you have views on whether any of the proposals in this consultation will have any disproportionate impacts on persons who share a protected characteristic?*

In summary:

9.2 Respondents generally thought there may be disproportionate impacts on older people, disabled people, households who may struggle to pay, and those living in higher-value regions such as London and the South East. This is due to those groups being more likely to live in properties worth £2m or more, or being more likely to experience difficulties paying the surcharge. This could be mitigated by the deferral arrangements, exemptions and clear guidance to protect affected groups.

Government response:

9.3 The government will continue to monitor the potential impacts on affected groups. The government recognises that some individuals may find it more difficult to pay and is introducing a deferral scheme for those with lower income or savings, and who meet disability criteria.

10. Next steps

10.1 Having considered the consultation responses, the government intends to proceed with the High Value Council Tax Surcharge. The immediate next steps are:

- legislating in Finance Bill 2026, followed by detailed regulations and guidance on the operation of the scheme, once the Finance Bill receives Royal Assent
- ongoing engagement with local authorities and associated delivery partners (e.g. software providers) regarding delivery of billing arrangements for the tax throughout the rest of 2026 and 2027
- ongoing engagement with the relevant sectors including the agricultural sector and the property sector

Annex A: Consultation questions

1. Do you agree the legal owner should generally be liable for HVCTS?
2. Do you agree that liability should sit with the leaseholder where the lease has been granted for more than 21 years, or where the law treats a lease as having been granted as such?
3. Are there forms of leases, within or outside of the categories mentioned above, where different treatment should be considered?
4. Do you agree that in trust arrangements trustees should be liable for HVCTS?
5. Do you agree with the proposed income (£35,000) and capital (£16,000) thresholds for deferral?
6. Do you agree that deferral should be available to homeowners who meet the income or savings thresholds?
7. Do you agree with the proposed disability-based criteria, aligned with existing Council Tax criteria?
8. Can you foresee any circumstances where the proposed deferral scheme is not sufficient? Please provide evidence to support your views.
9. Do you agree that change of ownership should be the default end point for deferral?
10. For deferred payments, what level should the interest rate be set at?
11. What additional resources do you anticipate local authorities may need access to in order to deliver the proposed scheme?
12. Do you agree with the proposed property types to be exempted from or discounted under HVCTS?
13. Noting exemptions will only apply to property types with specific characteristics that are unlikely to change, do you have views on which properties in the proposed list should be exempt and which should be discounted?
14. Is there a case for providing a discount to tied properties?
15. Is there a case for providing a discount to charities where they meet a charitable purpose test?
16. What types of evidence would it be possible for taxpayers to provide to demonstrate eligibility for relevant discounts?
17. What additional resources (for example, extra information) do you anticipate local authorities may need in order to assess eligibility for a discount?
18. Do you have views on the proposed system of penalties set out above? What else would most help local authorities

19. Noting the need to balance fairness with incentivising the provision of accurate information, do you have views on whether the penalty outlined in this section is sufficient?
20. Would allowing LAs to apply a penalty to other individuals (such as managing agents) to support compliance with information requests help identify hard-to-find owners? If so, what would an appropriate penalty level be?
21. Do you have any evidence on the housing market impacts of non-UK resident owners in high pressure housing markets?
22. Do you think the government should explore charging additional High Value Council Tax Surcharge premium on non-UK resident owners of homes liable for the tax? Please explain your answer.
23. What do you think the potential impacts of such a premium could be?
24. How easy or difficult do you think it would be for owners to obtain and provide the evidence needed to support a band challenge (for example, similar properties with different bands, or sales information for similar properties from 2026)?
25. Do you agree sharing information earlier in the dispute process about property banding would help to resolve disputes?
26. What would help homeowners feel confident that a challenge or appeal has been handled fairly and independently, even where the decision is not changed?
27. Do you agree with the approach that homeowners should be able to appeal the VO banding and alterations decision and local authority's decision on liability to the Valuation Tribunal?
28. Councils will require powers to enforce payment of the tax. Do you agree powers should align to those currently available in Council Tax?
29. Do you have views on whether any of the proposals in this consultation will have any disproportionate impacts on persons who share a protected characteristic?

HM Treasury contacts

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