VALUATION TRIBUNAL SERVICE

Statistical Release

NON-DOMESTIC RATING and COUNCIL TAX APPEALS (ENGLAND) 2026-27

This release provides information about appeals handled by the Valuation Tribunal Service between 1 July 2026 and 30 September 2026 that were made against the 2017 and 2023 non-domestic rating lists. We also include data for the year and from the start 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 for the year.

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 February 2027.

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

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

1. Table 1 below first shows the number of appeals against the 2017 non-domestic rating list brought forward on 1 July 2026, the number received during the quarter from 1 July 2026 to 30 September 2026, the number of appeals cleared (whether settled between the parties or determined by a tribunal panel) and how many appeals were carried over on 30 September 2026.

The same sets of data are then shown for the year to date (from 1 April 2026 to 31 March 2027) and over the life of the 2017 rating list (1 April 2017 to 30 September 2026).

TABLE 1: Non-domestic rating appeals: 2017 rating list (England)

	1 Jul 2026 – 30 Sep 2026 (last quarter)	**1 Apr 2026 – 31 Mar 2027 (year)**	**1 Apr 2017 – 30 Sep 2026 (since the start of the list)**
Appeals brought forward	590	670	
Appeals received	20	50	8130
Appeals cleared	130	240	7650
Appeals carried forward	480	480	480

NON-DOMESTIC RATING APPEALS: 2023 RATING LIST (ENGLAND)

2. Table 2 below first shows the number of appeals against the 2023 non-domestic rating list brought forward on 1 July 2026, the number received during the quarter from 1 July 2026 to 30 September 2026, the number of appeals cleared (whether settled between the parties or determined by a tribunal panel) and how many appeals were carried over on 30 September 2026.

The same sets of data are then shown for the year to date (from 1 April 2026 to 31 March 2027) and over the life of the 2023 rating list (1 April 2023 to 30 September 2026).

TABLE 2: Non-domestic rating appeals: 2023 rating list (England)

	1 Jul 2026 – 30 Sep 2026 (last quarter)	1 Apr 2026 – 31 Mar 2027 (year)	1 Apr 2023 to 30 Sep 2026 (since the start of the list)
Appeals brought forward	700	640	
Appeals received	420	770	2240
Appeals cleared	200	490	1320
Appeals carried forward	920	920	920

COUNCIL TAX VALUATION APPEALS

3. Table 3 below shows the number of council tax valuation appeals brought forward on 1 July 2026, the number received during the quarter from 1 July 2026 to 30 September 2026, the number of appeals cleared (whether settled between the parties or determined by a tribunal panel) and how many appeals were carried over on 30 September 2026.

The same sets of data are then shown for the year to date (from 1 April 2026 to 31 March 2027) and, also, since the appeals process changed, from 1 April 2008.

TABLE 3: Council tax valuation appeals (England)

	1 Jul 2026 – 30 Sep 2026 (last quarter)	1 Apr 2026 – 31 Mar 2027 (year)	1 Apr 2008 – 30 Sep 2026 (from start of 'appeals direct')
Appeals brought forward	2700	2320	9340
Appeals received	700	2050	48060
Appeals cleared	1300	2270	55300
Appeals carried forward	2100	2100	2100

COUNCIL TAX LIABILITY AND REDUCTION APPEALS

4. Table 4 below shows the number of council tax liability and reduction appeals brought forward on 1 July 2026, the number received during the quarter from 1 July 2026 to 30 September 2026, the number of appeals cleared (whether settled between the parties or determined by a tribunal panel) and how many appeals were carried over on 30 September 2026.

The same sets of data are then shown for the year to date (from 1 April 2026 to 31 March 2027).

TABLE 4: Council tax liability and reduction appeals (England)		
	1 Jul 2026 – 30 Sep 2026 (last quarter)	**1 Apr 2026 – 31 Mar 2027 (year)**
Appeals brought forward	1280	1100
Appeals received	770	1480
Appeals cleared	760	1290
Appeals carried forward	1290	1290

Data quality

The information supplied in the tables is based on the data held in our Dynamics appeal management system. The data is considered to be of consistent quality.

Rounding

All 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 databases to reflect the position on 30 September 2026. However, 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 2017 and 2023 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.

4. 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.

5. 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.

6. 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.

7. Council tax and the council tax valuation list came into effect on 1 April 1993.

8. 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.

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. 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, e.g. 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.