

Valuation Office joins HM Revenue and Customs

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The Valuation Office will deliver Council Tax and business rates valuations within HMRC.

- Move announced in April 2025 ahead of the government's full-scale review of the status of arm's-length bodies.
- Aim to reduce the duplication of work, improve efficiency, reduce unnecessary costs, and improve transparency.

On 1 April 2026, the work of the Valuation Office Agency (VOA) was brought into HM Revenue and Customs (HMRC), and the VOA has ceased to exist as an executive agency.

The Valuation Office is now responsible for valuing properties for business rates and Council Tax as part of HMRC.

The plans were announced in April 2025 at the government's Tax Update: Simplification, Administration and Reform (TUSAR) as part of the government's drive to rewire Whitehall to be more productive and agile, and to increase oversight and ministerial accountability.

The move will improve the experience of taxpayers and businesses, support HMRC's delivery of the government's commitment to reform the tax system and is expected to deliver between 5% to 10% of additional savings in Valuation Office administrative costs by the 2028 to 2029 tax year.

Dan Tomlinson, Exchequer Secretary to the Treasury, said:

We are committed to building a tax system that works for UK businesses and taxpayers, and this integration is a key part of that transformation.

It will bring the valuations that support property taxes into HMRC's ambitious programme of modernisation and reform and contribute positively to the government's Plan for Change.

Angela MacDonald, HMRC's Second Permanent Secretary and Deputy Chief Executive, said:

The Valuation Office joins HMRC on our collective journey to improve customer service, modernise the way we work, close the tax gap, and accelerate digitalisation, as part of our Transformation Roadmap.

During 2025-26, property valuations supported the collection of more than £62 billion in Council Tax and business rates - helping fund the essential public services we all rely on - and this important work now continues within HMRC.

Bringing together our functions provides greater flexibility and will help to deliver the government's vision of a transformed tax and customs system that is fit for the future.

This change will not affect the delivery of core or statutory services, including business rates valuation checks and challenges, Council Tax band challenges, and the work carried out by rent officers.

The Valuation Office customer helpline and online contact form are still available. Caseworker email addresses will change to '@hmrc.gov.uk'. Caseworkers will continue to receive emails to their old VOA address for the foreseeable period, as previously announced.

For more information please search 'Valuation Office' on GOV.UK.

<https://www.gov.uk/government/news/valuation-office-joins-hm-revenue-and-customs>