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Valuation Office Agency

The VOA is an executive agency of Her Majesty's Revenue and Customs. Its main function is valuing property for local taxation (Council Tax and business rates). It also provides specialist valuation advice on matters such as inheritance tax, capital gains tax and compulsory purchase.

The VOA has two important Housing Benefit functions:

- The Rent Officers who provide Local Housing Allowance and Local Reference Rent figures are part of the VOA
- Local authorities can obtain property valuations from the VOA to help establish whether a claimant has capital in excess of the £16,000 limit.