

BUSINESS RATES 2026

Last updated : 12th January 2026

We hope the two tables on the following pages will assist all businesses. The final page is a summary of the new rating multipliers as we understand them . We believe some may yet change before the new financial year begins on the 1st April 2026. As we write the government are considering their options in respect to pubs and the possible reduction in the rating multipliers.

Our tables do not take account of any Transitional or Supporting Small Business Relief that may be available in addition to the relief set out on our unique tables .

We have published annual Small Business Rates Relief (SBRR) tables since 2012 and you are FREE to use and distribute however you wish. Please note for the first time we have needed to create two different tables for those with rateable values between £12,000 and £15,000 as the multipliers in use now depends *on the nature of the business occupying the property.*

If we have misunderstood the Chancellors announcements on Business Rates, we will no doubt be told, but these tables have been "peer reviewed" and no one has suggested they are incorrect.

We welcome the input of all interested in this subject as our aim has always been, for the last 14 years, to publish accurate annual SBRR tables for the benefit of all "small businesses". Please let us know if you believe we have made any errors.

We look forward to any acknowledgement and any input you may wish to make. We will re-issue the tables at the end of February if we need to make any corrections / tweaks.

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BUSINESS RATES 2026

National Small Business Multiplier

Below is a table showing the rates payable, and the % relief available, for the financial year 2026 / 2027 for businesses offering non-Retail, Hospitality or Leisure services able to claim Small Business Rates Relief who occupy a single property having a Rateable Value between £12,000 and £15,000. Since April 2017 businesses occupying one property with a rateable value below £12,000 should have been paying NO rates.

The Chancellor announced that the *National Small Business Multiplier* for 2026 / 2027 would be 43.2p in the £, however in the table below we have used 44.2p as this reflects the central government's instruction that most rate payers pay a 1p supplement for the 2026 / 2027 financial year to help fund those businesses able to claim Transitional Relief or Supporting Small Business Relief.

Key: RV - Rateable Value.

£ - Amount payable after claiming Small Business Rates Relief for financial year 2026 / 2027

N.B. These figures may vary by a few pence due to variations in decimal point calculations.

Budget announcement 2025

	RV	£	% Relief	RV	£	% Relief
	12,050	88.79	98.333	13,550	3094.39	48.333
The Chancellor announced that from 1st April 2026 there would be five different rates in the £ for occupiers paying Business Rates in England.	12,100	178.26	96.667	13,600	3205.95	46.667
	12,150	268.52	95.000	13,650	3318.32	45.000
The Small Business Rates Relief Scheme for those with a Rateable Value (RV) below £15,000 remains in place, however for those able to claim relief there are now two different multipliers:	12,200	359.51	93.333	13,700	3431.41	43.333
38.2p for businesses providing Retail, Hospitality and Leisure services occupying premises with a RV of under £51,000.	12,250	451.19	91.667	13,750	3545.19	41.667
	12,300	543.66	90.000	13,800	3659.76	40.000
43.2 p for all other businesses with a RV below £51,000	12,350	636.87	88.333	13,850	3775.07	38.333
	12,400	730.76	86.667	13,900	3891.05	36.667
43.0p has been set as the new multiplier for those occupying a Retail, Hospitality or Leisure property with a RV between £51,000 and under £500,000	12,450	825.44	85.000	13,950	4007.84	35.000
	12,500	920.85	83.333	14,000	4125.35	33.333
48.0p is the rate for non Retail, Hospitality and Leisure properties with a RV between £51,000 and below £500,000	12,550	1016.95	81.667	14,050	4243.55	31.667
	12,600	1113.84	80.000	14,100	4362.54	30.000
50.8p is the new multiplier for ALL properties with a RV of £500,000 or above	12,650	1211.47	78.333	14,150	4482.27	28.333
	12,700	1309.77	76.667	14,200	4602.67	26.667
A 1p supplement will be added to the relevant tax rate for ratepayers who do not receive Transitional Relief or the Supporting Small Business scheme to partially fund Transitional Relief. This will apply for one year from 1 April 2026	12,750	1408.88	75.000	14,250	4723.88	25.000
	12,800	1508.71	73.333	14,300	4845.81	23.333
	12,850	1609.23	71.667	14,350	4968.43	21.667
	12,900	1710.54	70.000	14,400	5091.84	20.000
	12,950	1812.59	68.333	14,450	5215.99	18.333
	13,000	1915.31	66.667	14,500	5340.81	16.667
	13,050	2018.84	65.000	14,550	5466.44	15.000
	13,100	2123.09	63.333	14,600	5592.79	13.333
	13,150	2228.03	61.667	14,650	5719.83	11.667
	13,200	2333.76	60.000	14,700	5847.66	10.000
	13,250	2440.23	58.333	14,750	5976.23	8.333
	13,300	2547.37	56.667	14,800	6105.47	6.667
	13,350	2655.32	55.000	14,850	6235.52	5.000
	13,400	2763.99	53.333	14,900	6366.30	3.333
	13,450	2873.41	51.666	14,950	6497.75	1.667
	13,500	2983.50	50.000	15,000	6630.00	0.000

Last Updated: January 2026

For further advise on Small Business Rates Relief and other Business Rates issues, please contact the council's Business Rates Department.

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Small Business Retail, Hospitality and Leisure Premises

Below is a table showing the rates payable, and the % relief available, for the financial year 2026 / 2027 for businesses offering Retail, Hospitality and Leisure services able to claim Small Business Rates Relief who occupy a single property having a Rateable Value between £12,000 and £15,000. Since April 2017 businesses occupying one property with a rateable value below £12,000 should have been paying NO rates.

The Chancellor announced that the *National Small Business Multiplier* for 2026 / 2027 would be 38.2p in the £, however in the table below we have used 39.2p as this reflects the central government's instruction that most rate payers pay a 1p supplement for the 2026 / 2027 financial year to help fund those businesses able to claim Transitional Relief or Supporting Small Business Relief.

Key: RV - Rateable Value.

£ - Amount payable after claiming Small Business Rates Relief for financial year 2026 / 2027

N.B. These figures may vary by a few pence due to variations in decimal point calculations.

Budget announcement 2025

	RV	£	% Relief	RV	£	% Relief
The Chancellor announced that from 1st April 2026 there would be five different rates in the £ for occupiers paying Business Rates in England.	12,050	78.74	98.333	13,550	2744.34	48.333
	12,100	158.09	96.667	13,600	2843.29	46.667
	12,150	238.14	95.000	13,650	2942.94	45.000
	12,200	318.84	93.333	13,700	3043.24	43.333
	12,250	400.15	91.667	13,750	3144.15	41.667
The Small Business Rates Relief Scheme for those with a Ratable Value (RV) below £15,000 remains in place, however for those able to claim relief there are now two different multipliers:	12,300	482.16	90.000	13,800	3245.76	40.000
	12,350	564.82	88.333	13,850	3348.02	38.333
38.2p for businesses providing Retail, Hospitality and Leisure services occupying premises with a RV of under £51,000.	12,400	648.09	86.667	13,900	3450.89	36.667
	12,450	732.06	85.000	13,950	3554.46	35.000
	12,500	816.68	83.333	14,000	3658.68	33.333
	12,550	901.91	81.667	14,050	3763.51	31.667
	12,600	987.84	80.000	14,100	3869.04	30.000
43.2 p for all other businesses with a RV below £51,000	12,650	1074.42	78.333	14,150	3975.23	28.333
	12,700	1161.61	76.667	14,200	4082.01	26.667
	12,750	1249.50	75.000	14,250	4189.50	25.000
	12,800	1338.04	73.333	14,300	4297.65	23.333
43.0p has been set as the new multiplier for those occupying a Retail, Hospitality or Leisure property with a RV between £51,000 and under £500,000	12,850	1427.19	71.667	14,350	4406.39	21.667
	12,900	1517.04	70.000	14,400	4515.84	20.000
	12,950	1607.54	68.333	14,450	4625.95	18.333
	13,000	1698.65	66.667	14,500	4736.65	16.667
48.0p is the rate for non Retail, Hospitality and Leisure properties with a RV between £51,000 and below £500,000	13,050	1790.46	65.000	14,550	4848.06	15.000
	13,100	1882.92	63.333	14,600	4960.13	13.333
	13,150	1975.99	61.667	14,650	5072.79	11.667
	13,200	2069.76	60.000	14,700	5186.16	10.000
50.8p is the new multiplier for ALL properties with a RV of £500,000 or above	13,250	2164.18	58.333	14,750	5300.19	8.333
	13,300	2259.21	56.667	14,800	5414.81	6.667
A 1p supplement will be added to the relevant tax rate for ratepayers who do not receive Transitional Relief or the Supporting Small Business scheme to partially fund Transitional Relief. This will apply for one year from 1 April 2026	13,350	2354.94	55.000	14,850	5530.14	5.000
	13,400	2451.32	53.333	14,900	5646.13	3.333
	13,450	2548.36	51.666	14,950	5762.71	1.667
	13,500	2646.00	50.000	15,000	5880.00	0.000

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BUSINESS RATES 2026

The Chancellor announced in the Autumn Budget that "For Business Rates, I will introduce permanently lower tax rates for over 750,000 retail, hospitality and leisure properties – the lowest tax rates since 1991..." (NB: In the 1991-1992 financial year there was one multiplier: 38.6p)

April 2026

38.2p / 39.2p / 43.p/ 44p / 43.2p/ 44.2p / 48p / 49p / 50.8p / 51.8p

Having had a month to consider the briefing papers that were published alongside the Budget, it is clear to me that not even all those claiming Small Business Rates Relief will benefit from the lowest published figures (38.2p) in the pound. This multiplier will only apply to a very few in the Retail, Hospitality and Leisure (RHL) sector, along with the 43.2p for those under Rateable Value £51,000 in all other sectors. The vast majority will pay based on 39.2p or 44.2p, with a 1p supplement being added (the combined figures referred to by the Valuation Office as the Total Multiplier) but some might, those receiving Supporting Small Business Relief or Transitional Relief. The fact is we'll have four rates in the pound for those with rateable Values under £51,000.

Then we have the Standard RHL Multiplier which is for those with RV's between £51,000 and under £500,000 and again most won't pay the announced figure of 43p but will pay 44p in the pound, but some might, those receiving Supporting Small Business Relief or Transitional Relief. We'll therefore have two more rates in the pound, that makes six. But wait there are more possibilities! The National Standard Multiplier was announced as being 48p in the £ down from 55.5p but this rate will only apply if business are receiving Transitional Relief or Supporting Small Business Relief in 2026/2027, otherwise the multiplier will be 49p, including a 1p supplement. Now we have eight rates in the pound. Finally, there is a new High Value Multiplier announced at 50.8p in the £ but for the 2026 / 2027 financial year there is again I assume, an additional 1p, making 51.8p. I'm sure no business in this High Value group will be able to claim Supporting Small Business Relief but a few may be able to claim Transitional Relief and therefore not pay the 1p supplement. I hope that's all clear!

This financial year (2025 / 2026), as for the past twenty years, we have had just two rates in the pound. Now I'm sure we are about to get ten, even if in theory it's only for one financial year!

Reference: <https://www.gov.uk/government/publications/52025-confirmation-of-budget-package-and-the-non-domestic-rating-multipliers-for-20262027/52025-confirmation-of-budget-package-and-the-non-domestic-rating-multipliers-for-20262027> which includes:

"Transitional Relief Supplement – a 1p supplement to the relevant tax rate for ratepayers who do not receive Transitional Relief or the Supporting Small Business scheme to partially fund Transitional Relief. This will apply for one year from 1 April 2026".

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Please see below our unique tables relating to Small Business Rates Relief.

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