

rerate
by form



Business rate card 2024/25

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Uniform Business Rates (UBR)

Year	Standard Multiplier	Small Business Multiplier
2024 - 2025	54.6p	49.9p
2023 - 2024	51.2p	49.9p
2022 - 2023	51.2p	49.9p
	Standard Multiplier is used on Rateable Values (RVs) over £51,000 and when your property is empty	Small Business Multiplier is used on Rateable Values (RVs) under £51,000

UBR City of London

Year	Standard Multiplier	Small Business Multiplier
2024 - 2025	56.4p	51.7p

Crossrail Supplement

The Greater London Authority levies a supplement of 2p per £1 RV on all properties with an RV higher than £75,000 to help contribute to the crossrail project.

Transitional Relief

From April 2023 you'll get transitional relief if your rates go up by a specific amount, which will mean your rates bill will be phased gradually by year 3 of the revaluation. This is self-funded, which will mean it will be automatically deducted from your bill before any other reliefs are applied.

If your bill is increasing from 1 April 2023

Rateable Value	Rateable Value (London)	2023 - 2024	2024 - 2025	2025 - 2026
Up to £20,000	Up to £28,000	5%	10% + inflation	25% + inflation
£20,001- £100,000	£28,001- £100,000	15%	25% + inflation	40% + inflation
Over £100,000	Over £100,000	30%	40% + inflation	55% + inflation



Retail, Hospitality and Leisure Relief

Relief will be applied at 75% capped at £110,000 per business entity. This applies to shops, cafes, restaurants, pubs, cinemas, music venues and hospitality businesses e.g. a gym or a hotel. There is no rateable value limit on this relief, but it will be capped as above.

Film Studios Relief

Eligible film studios in England will receive a 40% reduction on gross business rates bills until 2034. The relief will be implemented as soon as possible, and bills will be backdated to 1 April 2024.

Empty Rates Relief

You will receive empty rates relief if:

- Your property is empty and under the Rateable value of £2,900
- Your property has been occupied for 13 weeks or more then is left empty for a maximum of 3 months if it is an office or retail.
- Your property has been occupied for 13 weeks or more then is left empty for a maximum of 6 months if it is an industrial.

Small Business Rates Relief

Property RV	Eligibility
Up to £12,000	100%
£12,001- £15,000	Tapered

The above applies if you have one property. If you have more than one property, SBRR will be eligible if:

- Your other properties have an RV over £2,899
- The total of your RVs is less than £20,000 (£28,000 if in London)



Supporting Small Business Scheme

Any property that has been affected by the 2023 revaluation, losing a part or all of their Small Business Rates Relief, will not pay more than £600 per year which is capped.

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Uniform Business Rates (UBR)

Year	Multiplier for all RVs
2024 - 2025	56.2p
2023 - 2024	53.5p
2022 - 2023	53.5p

Transitional Relief

From 1 April 2023 you'll get transitional relief if your rates go up more than £300, which will mean your rates bill will be phased gradually by year 2 of the revaluation. This is self-funded, which will mean it will be automatically deducted from your bill before any other reliefs are applied.

Ratepayers will pay 33% of their extra liability in the first year (2023-24) and 66% in the second year (2024-25) and paying the full liability at tax year 2025-2026.

Retail, Hospitality and Leisure Relief

Relief will be applied at 40% capped at £110,000 per business entity. This applies to shops, cafes, restaurants, pubs, cinemas, music venues and hospitality businesses e.g. a gym or a hotel. There is no rateable value limit on this relief, but it will be capped as above.

Empty Rates Relief

You will receive empty rates relief if:

- Your property is empty and under the Rateable value of £2,600
- Your property has been occupied for 26 weeks or more then is left empty for a maximum of 3 months if it is an office or retail.
- Your property has been occupied for 26 weeks or more then is left empty for a maximum of 6 months if it is an office or retail.

Small Business Rates Relief

Property RV	Eligibility
Up to £6,000	100%
£6,001 - £12,001	Tapered

(Awarded for two properties per authority)



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Uniform Business Rates (UBR)

Year	Small Multiplier	Intermediate Multiplier	Large Multiplier
2024 - 2025	(RV £51,000 and under)	(RV of £51,001 to £100,000)	(£100,001 and over)
	49.8p	54.5p	55.9p
2023 - 2024	(RV £51,000 and under)	(RV of £51,001 to £95,000)	(£95,001 and over)
	49.8p	51.1p	52.4p
2022 - 2023	49p	50.3p	51.6p

Transitional Relief

From April 2023 you'll get transitional relief if your rates go up by a specific amount, which will mean your rates bill will be adjusted with a cap for one year, and this will not be adjusted for inflation. This is self-funded, which will mean it will be automatically deducted from your bill before any other reliefs are applied.

Revaluation Transitional Relief amounts

Rateable Value	2024 - 2025
Small (Up to £20,000)	12.5%
Medium (£20,001- £100,000)	25%
Large (Over £100,000)	37.5%

Small Business Bonus Scheme

The combined rateable value of all your business premises must be £35,000 or less. The rateable values of individual premises must be £20,000 or less.

One property (RV)	Eligibility	Two properties (RV)	Eligibility
Up to £12,000	100%	Up to £15,000	25%
£12,001 - £15,000	Tapered 100% to 25%	£15,001 - £20,000	Tapered 25% to 0%
£15,001 - £20,000	Tapered 25% to 0%		

Small Business Transitional Relief

Any property that has been affected by the 2023 revaluation, losing a part or all of their Small Business Rates Relief, will not pay more than £600 per year which is capped.

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