



rerate

Business rate card 2025/26

reerate England

Uniform Business Rates (UBR)

| Year | Standard Multiplier | Small Business Multiplier |
|-------------|---------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|
| 2025 - 2026 | 55.5p | 49.9p |
| 2024 - 2025 | 54.6p | 49.9p |
| 2023 - 2024 | 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 |

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 |

UBR City of London

| Year | Standard Multiplier | Small Business Multiplier |
|-------------|---------------------|---------------------------|
| 2025 - 2026 | TBC | TBC |
| 2025 - 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. This applies at least until 31 March 2026.



Retail, Hospitality and Leisure Relief

Relief will be applied at 40% capped at £110,000 per business entity from 01/04/2025. 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. Between 1/4/2023 -1/4/2025 hospitality relief was awarded at 75%.

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.

The 40% reduction is inclusive of transitional relief. The value of any transitional relief a studio receives will be deducted from the value of the film studio relief. This means that eligible film studios' final bills will be no more than 60% of their gross bill.

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)

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*2025 figures are estimated referring to the draft budget

Uniform Business Rates (UBR)

| Year | Multiplier for all RVs |
|-------------|------------------------|
| 2025 - 2026 | 56.8p |
| 2024 - 2025 | 56.2p |
| 2023 - 2024 | 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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*2025 figures are estimated referring to the draft budget

Uniform Business Rates (UBR)

| Year | Small Multiplier | Intermediate Multiplier | Large Multiplier |
|-------------|------------------------|-----------------------------|---------------------|
| 2025 - 2026 | (RV £51,000 and under) | (RV of £51,001 to £100,000) | (£100,001 and over) |
| | 49.8p | 55.4p | 56.8p |
| 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 |

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.

Retail, Hospitality and Leisure Relief

Any hospitality premises (excluding those eligible for the islands and specified remote areas hospitality relief) will be provided a 40% relief, capped at £110,000 per business, for with rateable values up to and including £51,000, including grassroots music venues with a capacity of £1,500.

Islands and specified remote areas (Cape Wrath, Knoydart, and Scoraig) will receive 100% relief, capped at £110,000 per business, for hospitality properties (including grassroots music venues with a capacity of £1,500).

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% |

Empty Rates Relief

- Business can be granted 50% relief of rates for a maximum of three months to properties which are empty.
- When properties remain empty longer than three months, 10% relief will be awarded for 9 months.
- No relief will be awarded following this 12 month period and 100% rates will be charged.
- 100% relief will be awarded indefinitely where the person entitled to possession of a property is a trustee for sequestration or liquidation; or the property is prohibited by law from occupation.



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