

2026/27

Business Rate Card

Business Rates Team.

Operational thinking. Creative doing.

form



England



Uniform Business Rates (UBR)

| Year | Small Business Multiplier | Standard Multiplier | |
|-------------|------------------------------|------------------------------|------------------------------|
| 2025 - 2026 | 49.9p (RV under 51,000) | 55.5p (RV > 51,000) | |
| Year | RHL Multiplier | Standard Multiplier | Higher Multiplier |
| 2026 -2027 | 38.2p (RV under £51,000) | 43.2p (RV under £51,000) | 50.8p (RV above £500,000) |
| | 43.0p (RV 51,000-499,999) | 48.0p (RV 51,000-499,999) | |

UBR City of London

| Year | Standard Multiplier | Small Business Multiplier |
|-------------|---------------------|---------------------------|
| 2025 - 2026 | 56.4p | 51.7p |
| 2026 - 2027 | TBC | TBC |

Crossrail Supplement

The Greater London Authority levies a supplement of 2p per £1 RV on all properties with an RV higher than £92,000 to help contribute to the Crossrail project. This will come into effect from 1st April 2026. (subject to confirmation beyond this date). The 2026 multipliers are yet to be confirmed this will be announced in February.

Transitional Relief

From April 2026 you will receive 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.

| Rateable Value | Rateable Value (London) | 2025 - 2026 | 2026 - 2027 |
|------------------|-------------------------|-----------------|-------------|
| Up to £20,000 | Up to £28,000 | 25% + inflation | 5% |
| £20,001-£100,000 | £28,001-£100,000 | 40% + inflation | 15% |
| Over £100,000 | Over £100,000 | 55% + inflation | 30% |

Transitional Relief

From April 2026, for one year, the Government will apply a 1p supplement to the business rates multipliers for ratepayers who do not receive Transitional Relief or the Supporting Small Business Relief Scheme.

Film Studios Relief

Eligible film studios in England will receive a 40% reduction on gross business rates bills until 2034. 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.

Small Business Rates Relief

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

There has been an extension to the Small Business Rates Relief (SBRR) grace-period from one to three years.

Businesses will now keep their Small Business Rates Relief on their first property for three years after they take on a second property, instead of just one year 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)

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.



Supporting Small Business

Businesses will be eligible for supporting small business relief if:

- ↘ Your business property's bill will increase when the next revaluation happens on 1 April 2026.
- ↘ You have lost some or all of your small business rate relief, rural rate relief, retail hospitality and leisure relief or 2023 supporting small business relief.
- ↘ Bills will increase by no more than £800 or the percentage caps listed in the table below (whichever is higher) for the 2026/27 tax year.

| RV | 2026-2027 |
|-------------------|-----------|
| Up to £20,000 | 5% |
| £20,001- £100,000 | 15% |
| Over £100,000 | 30% |

Pubs and live music venues relief

Eligible pubs and live music venues will receive 15% business rates relief.



Uniform Business Rates (UBR)

| Year | Multiplier for all RVS |
|------|------------------------|
|------|------------------------|

2025 - 2026 56.8p

| Year | RHL Multiplier | Standard Multiplier | Higher Multiplier |
|------|----------------|---------------------|-------------------|
|------|----------------|---------------------|-------------------|

| | | | |
|------------|---------------------------------|--------------------------------------|-------------------------------|
| 2026 -2027 | (RV £51,000 and under) 35.0p | (RV of £51,000 to £100,000) 50.2p | (RV above £100,000) 51.5p |
|------------|---------------------------------|--------------------------------------|-------------------------------|

Transitional Relief

From April 2026, businesses will receive transitional relief if their business rates have increased by more than £300 per annum. Transitional relief will be phased gradually by year 2 of the revaluation. This is self-funded, which means 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 (2026-27) and 66% in the second year (2027-28) and pay the full liability at tax year 2028-2029.

- ↘ Awarded for two properties per authority.

Retail, Hospitality and Leisure Relief

Relief will be applied at 40% capped at £110,000 for the 2026/2027 financial year. This applies to shops, cafes, restaurants, pubs, cinemas, music venues and hospitality businesses.

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 industrial.

Small Business Rates Relief

Subject to a maximum of two properties per business in each local authority

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

3.0

Scotland

Uniform Business Rates (UBR)

| Year | Small Multiplier | Intermediate Multiplier | Large Multiplier |
|-------------|---------------------------------|--------------------------------------|------------------------------|
| 2025 - 2026 | (RV £51,000 and under) 49.8p | (RV of £51,001 to £100,000) 55.4p | (£100,001 and over) 56.8p |
| 2026 - 2027 | (RV £51,000 and under) 48.1p | (RV of £51,001 to £100,000) 53.5p | (RV above £100,000) 54.8p |

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. This has been extended for three years.

| One property (RV) | Eligibility | Two properties (RV) | Eligibility |
|-------------------|---------------------|---------------------|-------------------|
| Up to £12,000 | 100% | Up to £12,000 | 100% |
| £12,001 - £15,000 | Tapered 100% to 25% | £15,001 - £20,000 | Tapered 25% to 0% |
| £15,001 - £20,000 | Tapered 25% to 0% | £15,001 - £35,000 | Tapered 25% to 0% |

Small Business Transitional Relief

Any property still affected by the 2023 revaluation, losing a part or all of their Small Business Rates Relief.

Retail, Hospitality and Leisure Relief

There will be a 15% relief for properties in retail, hospitality and leisure sectors liable for the Basic or Intermediate Property Rate (those with a rateable value up to and including £100,000), capped at £110,000 per year. Properties in retail, hospitality and leisure sectors located on islands as defined by the Islands (Scotland) Act 2018, and in three prescribed remote areas (Cape Wrath, Knoydart and Scoraig), will receive 100% relief that will be capped at £110,000 per year.

Transitional Relief

From April 2026 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.

Revaluation Transitional Relief amounts

| Year | (RV £20,000 and under) | RV of £20,000 to £100,000) | RV above £100,000) |
|-------------|------------------------|----------------------------|---------------------|
| 2026 - 2027 | 15% | 30% | 50% |

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.

Thank you

If you have any questions,
please contact one of our team.

↘ **Andrea Barnes**

07551826293

andrea.barnes@formproperty.co.uk

↘ **Office**

business.rates@formproperty.co.uk

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