

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 Rateable 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
38.2p for businesses providing Retail, Hospitality and Leisure services occupying premises with a RV of under £51,000.	12,350	564.82	88.333	13,850	3348.02	38.333
	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
	12,650	1074.42	78.333	14,150	3975.23	28.333
43.2 p for all other businesses with a RV below £51,000	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
	13,350	2354.94	55.000	14,850	5530.14	5.000
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	13,400	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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For further advice on Small Business Rates Relief and other Business Rates issues, please contact the council's Business Rates Department.

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