

## 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

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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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