

BUSINESS RATES LIABILITY

A **guide** to how this is calculated

This guide details how your Business Rates liability is calculated and any relief that you may qualify for



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UNIFORM BUSINESS RATE (UBR)

- Your Business Rates liability is worked out based on your property's 'rateable value' multiplied by the Uniform Business Rate (UBR).
- The UBR is set by the government and is adjusted every year for inflation by applying the Retail Price Index.
- Your multiplier may be different depending on your rateable value and which billing authority you belong to.

You can find your multiplier, as detailed below:

Billing Authority	Rateable Value	Crossrail	UBR 2025/2026
England*	Up to £51,000	-	0.499
England*	£51,000 and above	-	0.555
London Boroughs*	Over £75,000	0.02	0.575
City of London	Up to £51,000	-	0.519
City of London	£51,000 to £75,000	-	0.577
City of London	Over £75,000	0.02	0.597

* Excluding City of London

EMPTY RATE RELIEF

- If your property is vacant, it may be entitled to empty rate relief. The relief is 100% for varying time periods, as detailed below:

Property Type	Relief Period
Non-Industrial	3 Months
Industrial	6 Months
Listed Buildings	Until re-occupied

SMALL BUSINESS RATE RELIEF

- If the rateable value of your property is £15,000 or below, you may qualify for relief, as detailed below:

Rateable Value	Relief
Up to £12,000	100%
£12,000 - £15,000	Tapered Relief: 100% - 0% (Less 8.33% relief per £250 threshold above £12,000)

CONTACT US

If you would like more information, or would like to discuss any of this further, please get in touch:



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