

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 calculated based on your property's 'rateable value' multiplied by the Uniform Business Rate (UBR).
- The UBR is set by the Government and is adjusted each year for inflation based on the CPI index.
- The UBR varies depending on location and the level of the Rateable Value.

You can find your UBR as detailed below:

Billing Authority	Rateable Value	UBR 2025/2026
England	Up to £51,000	49.9p
	£51,000 and above	55.5p
London Boroughs excl. City of London	Up to £51,000	49.9p
	£51,000 to £75,000	55.5p
	Over £75,000	57.5p
City of London	Up to £51,000	51.9p
	£51,000 to £75,000	57.7p
	Over £75,000	59.7p

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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