

IMPORTANT INFORMATION ABOUT BUSINESS RATES

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REVALUATION - RATEABLE VALUE

The Valuation Office Agency (VOA) regularly updates the rateable values of all business and other non-domestic properties in England and Wales. The next update to these values takes effect on the 1 April 2026. Bolton Council uses the rateable value to calculate your business rates bill. The new rateable value is shown on the front of your bill.

If you are concerned that your business rates may be incorrect, you can check the information the VOA has used and let them know if something is incorrect using this guide:

www.gov.uk/guidance/check-and-challenge-your-business-rates-valuation-step-by-step.

A formal Check/Challenge against the 2026 Rateable Value can be made from 1 April 2026. Any Check/Challenge against the 2023 Rateable Value must be made by 31 March 2026.

Contact with the VOA can be made via their general contact form www.gov.uk/contact-voa. The form contains useful information and signposting to online guidance, as well as other ways to contact the VOA if customers cannot use the digital service.

MULTIPLIERS

From 2026/27 there are now five multipliers:

- the small business retail, hospitality & leisure multiplier
- the small business non-domestic rating multiplier
- the standard retail, hospitality & leisure multiplier
- the standard non-domestic rating multiplier
- the high value multiplier.

The government sets the multipliers for each financial year and these are shown on the front of your bill. More information about eligibility for one of the retail multipliers (which is similar to the eligibility for the 2025/26 Retail Relief), and how to apply if your bill is not currently calculated using it, can be found at www.bolton.gov.uk/business-rates/business-rates-reductions (click on the Retail, Hospitality and Leisure Multipliers heading).

TRANSITIONAL RELIEF

Transitional relief schemes are introduced at each revaluation to cap increases that result from it (for increases resulting from loss of reliefs see Supporting Small Business Relief). The value of the cap is determined by the rateable value. For 2026/7 the caps are:

Rateable Value £20,000 and under – 5%

Rateable Value over £20,000 and up to and including £100,000 – 15%

Rateable Value over £100,000 – 30%

The relief is awarded automatically to eligible businesses and you do not need to apply for it.

TRANSITIONAL SUPPLEMENT

A 1p supplement to partially fund Transitional Relief applies for one year from 1 April 2026. Although this shows on all bills, if you receive Transitional Relief or Supporting Small Business Relief you are effectively not charged the supplement.

SUPPORTING SMALL BUSINESS RELIEF (SSB)

The 2026 Supporting Small Business (SSB) scheme will help those ratepayers who are seeing large increases in their bills as a result of losing certain reliefs at the 2026 revaluation, such as Small Business Rate Relief and 40% Retail Relief. The relief will cap bill increases at £800 per year, or the relevant caps within transitional relief (whichever is the greatest). The relief will be awarded automatically to eligible businesses and you do not need to apply for it.

SMALL BUSINESS RATE RELIEF (SBRR)

If your business occupies only one business property and the rateable value of the property in occupation is below £15,000 you will be eligible for SBRR (if you occupy more than one property you may still be eligible on the 'main' one if the rateable value of the others is low enough). If you qualify and the rateable value of your only (or main) property is £12,000 and under the relief is 100%. If the rateable value is between £12,000 and £15,000 the percentage relief reduces on a sliding scale.

The relief is not awarded automatically and must be applied for. Please go to www.bolton.gov.uk/business-rates/business-rates-reductions and click on the Small Business Rates Relief heading for more information and to apply.

PUB & LIVE MUSIC VENUES RELIEF

Eligible pubs and live music venues will benefit from a 15% business rates relief on top of the support announced at Budget 2025. Their bills will then be frozen in real terms for a further 2 years.

Guidance provided by the Government provides that relief should only be awarded to pubs and live music venues which meet certain characteristics. For pubs these are:

- a. is open to the general public
- b. allows free entry other than when occasional entertainment is provided
- c. allows drinking without requiring food to be consumed
- d. permit drinks to be purchased at a bar

For these purposes, the meaning of pub does not include:

- a. restaurants, cafes, nightclubs, snack bars
- b. hotels, guesthouses, boarding houses
- c. sporting venues
- d. festival sites, theatres, cinemas
- e. museums, exhibition halls
- f. casinos

For more information please go to www.bolton.gov.uk/business-rates/business-rates-reductions and click on the Pubs and Live Music Venues Relief heading.

Where the Council has been able to confirm eligibility the relief has been applied to the 2026/27 bill. If you have not received the relief but believe your business is eligible please email business.rates@bolton.gov.uk.

For further explanatory notes about 2026/27 business rates please go to www.bolton.gov.uk/business-rates/information-business-rates