

## Business Rates – Rateable Value: What Do I Pay?

The rateable value of a property is determined by the Valuation Office Agency. The current rateable value takes effect from 1<sup>st</sup> April 2026 and is based on annual rental values at 1 April 2024.

Bolton Council works out the business rates bill by multiplying the rateable value of the property by the appropriate multiplier. The Government sets the multipliers for each financial year for the whole of England. The Secretary of State has calculated the non-domestic rating multipliers for England for 2026/27 as follows:

Standard non-domestic rating multiplier: 48.0p (0.48)  
Small business non-domestic rating multiplier: 43.2p (0.432)  
Standard RHL multiplier: 43.0p (0.43)  
Small business RHL multiplier: 38.2p (0.382)  
High-value multiplier: 50.8p (0.508)

### Transitional Relief

Property values can change a good deal between each revaluation. To counteract any large increases in what the new business rate payment might be, transitional relief is in place. Transitional arrangements mean that the increase will be phased in for up to the 3 years of the current rating list. The exact percentage increases each year are shown in the table below. The caps ignore reliefs (such as the small business relief and 40% retail relief schemes). In the 2026 Rating List transitional relief will be partly funded by 1p supplement on 2026/27 bills. If you receive Transitional Relief or Supporting Small Business Relief in 2026/27 you will effectively not be charged the supplement.

YEAR	SMALL	MEDIUM	LARGE
2026/27	5%	15%	30%
2027/28*	10%	25%	25%
2028/29*	25%	40%	25%

Note - Small properties are those with rateable value up to and including £20,000, medium properties above £20,000 and up to and including £100,000 and large properties above £100,000.

\* The percentages in these years will also be adjusted for inflation

The transitional scheme applies only to the business rate bill of a property at the time of the revaluation. If there should be any changes to the property after 1st April 2026, transitional arrangements will not normally apply to the part of a business rate bill which relates to any increase in rateable value because of those changes. Any transitional adjustments are shown on your bill.

### Reliefs

There are reliefs available that may reduce the amount you have to pay. Please go to [www.bolton.gov.uk/business-rates/business-rates-reductions](http://www.bolton.gov.uk/business-rates/business-rates-reductions) for information about the current reliefs available.

### Useful links

The Valuation Office website [www.voa.gov.uk](http://www.voa.gov.uk)

www.businesslink.gov.uk/businessrates

## **Contact us:**

**Telephone:** (01204) 331730 (Monday to Friday, 9.00am – 5.00pm)

**E-mail:** [business.rates@bolton.gov.uk](mailto:business.rates@bolton.gov.uk)

**Write to:** Business Rates Section, PO Box 32, Bolton BL1 1RX

**Visit:** The One Stop Shop – \*Appointment Only  
Town Hall  
Bolton

Opening hours: Monday to Friday, 9.00am – 5.00pm)

\*To ensure an officer is available to see you, please ring 01204 331730 to arrange an appointment