

Business rates bill explained 2026-27

Rateable value

The rateable value is the estimated annual rent your property could have been let for on the valuation date. It is not the same as the rent you currently pay. We use this rateable value to calculate your business rates. Following the 2026 revaluation your rateable value may have changed.

The Valuation Office Agency (VOA) determines the rateable value of your business premises, To find your entry in the rating list, visit - <https://www.gov.uk/find-business-rates> where you can check how the rateable value has been calculated, report a change to your property or challenge the rateable value.

Multiplier

Along with your rateable value, the multiplier (poundage) is used to calculate how much you pay.

From 1 April 2026, the Government has introduced five rate poundage's –

2026-27 multipliers	Rate poundage	Rateable value limits
Small	43.2	£50,999 and below
Small RHL*	38.2	£50,999 and below
Standard	48.0	£51,000 to £499,000
Standard RHL*	43.0	£51,000 to £499,000
High Value	50.8	£500,000 and above

*Retail, hospitality and leisure multipliers for 2026-27

Properties that are wholly or mainly used for qualifying retail, hospitality or leisure purposes will qualify for the lower multipliers. This is a test on the use of the property, not just on the valuation description applied by the Valuation Office Agency.

We have reviewed our database to determine which properties will be eligible for the retail, hospitality and leisure relief multipliers. Your 2026-27 bill will show which multiplier has been used to calculate your bill.

If you believe that we have used the wrong multiplier please contact us at revenues@easthants.gov.uk with details of how your business meets the criteria - www.gov.uk/guidance/business-rates-relief-202526-retail-hospitality-and-leisure-scheme

Only occupied properties can qualify for a lower multiplier.

Transitional relief

The 2026 transitional relief scheme limits how much your bill can change each year because of the revaluation. You'll get transitional relief if your rates go up by more than a certain amount and means increases to your bill are phased in gradually. Transitional relief will be applied automatically if you're eligible.

The caps on increases are as follows –

Ratable Value	2026 to 2027	2027 to 2028	2028 to 2029
Up to £20,000	5%	10% plus inflation	25% plus inflation
£20,001 to £100,000	15%	25% plus inflation	40% plus inflation
Over £100,000	30%	25% plus inflation	25% plus inflation

Transitional relief supplement

For the 2026-27 financial year, starting 1 April 2026, the UK government is introducing a 1p transitional relief supplement (TRS) to help fund the transitional relief scheme.

This is calculated on the RV of your property as at 1 April 2026 and will be shown on all non-domestic rate demands. If your bill receives transitional relief this amount will be offset by the transitional relief you receive.

Supporting small business relief (SSBR)

You will get supporting small business relief if you have lost all or some of your small business rate relief or rural rate relief.

The 2026 SSBR scheme has been expanded to ratepayers losing their retail, hospitality and leisure relief. If you are eligible, your bill will go up by no more than £800, OR by the transitional percentage caps, whichever is the greater.

The Government has also announced a one-year extension of the 2023 supporting small business scheme from 1 April 2026.

Small business rate relief

This relief is available if your property's rateable value is less than £15,000 and you only occupy one business property. If you think you might qualify under these criteria and it is not already showing on your bill, you can submit an electronic application by visiting the EHDC webpage - www.easthants.gov.uk/businesses/business-rates/business-rates-relief/small-business-rate-relief.

Discretionary rate relief

In accordance with rating legislation, if you are currently in receipt of discretionary rate relief, please accept this letter as one year's notice period from 31/3/26. Although you have been given this notice period it does not necessarily mean that your discretionary relief will change, and you will be contacted in due course if there are any changes that affect your entitlement.

Please visit the EHDC webpages to view the current EHDC discretionary rates relief policy- www.easthants.gov.uk/businesses/business-rates/business-rates-relief/mandatory-charitable-rate-relief-and-discretionary

Pub and live music venues relief

Available from 1/4/26, this relief is designed to help pubs and live music venues; a reduction of 15% is applied after any other eligible rate relief(s).

Relief will only be awarded to pubs which meet all the following characteristics:

- 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.

Live music venues are properties that are: wholly or mainly used for the performance of live music for the purpose of entertaining an audience.

The relief applies only to occupied properties.

Full eligibility details can be found on the GOV.UK website:

<https://www.gov.uk/government/publications/12026-pubs-and-live-music-venues-relief-2026-to-2027/12026-pubs-and-live-music-venues-relief-2026-to-2027>

If the relief is not showing on your bill, please contact revenues@easthants.gov.uk confirming you meet the above criteria.

Electric vehicle charging point relief

There is a new 10-year, 100% relief for standalone EV charging points and EV-only forecourts. This aims to support the expansion of electric vehicle infrastructure.

Billing and instalments

In most cases, EHDC will offer 10 monthly instalments to pay your business rates, however, you may prefer to manage your rates over 12 payments from April to March.

If it has not already been arranged, and you would like the option of a 12-month instalment plan, contact EHDC on 01730 434400, or email revenues@easthants.gov.uk.

If you have previously arranged to pay your business rates by direct debit, the instruction will automatically continue for 2026-27. Please check your bank to ensure payments are collected in accordance with your instalment plan shown on your bill.

If you would like to set up a new direct debit or change your bank account, please visit - www.easthants.gov.uk/businesses/business-rates/paying-your-business-rates.

Where an email address is provided, we would prefer to issue your rates bill via e-billing. Please advise if that is not suitable and a paper copy will be posted.

Useful contacts-

East Hampshire District Council -

www.easthants.gov.uk/businesses/business-rates/business-rates-relief
revenues@easthants.gov.uk

Valuation Office Agency (VOA) -

www.gov.uk/introduction-to-business-rates
www.gov.uk/find-business-rates
www.gov.uk/government/collections/how-to-challenge-your-business-rates-valuation