

Key information about your Business Rates bill

This leaflet gives you general information about Business Rates. More detailed information is available on our website. www.scamsb.gov.uk/business-rates If you do not have access to the internet and would like a copy of this information, please contact us using the details on your bill

About Business Rates

Non-Domestic Rates, or Business Rates are collected by local authorities and the way that those who occupy non-domestic properties contribute towards the cost of local services. Authorities keep a proportion of the business rates paid locally. This money, together with revenue from council taxpayers, revenue support grants provided by the Government and certain other sums, is used to pay for the services provided by local authorities in your area. To find out more about how the money you pay is spent locally, please visit the following websites:

Cambridgeshire County Council <https://www.cambridgeshire.gov.uk/council/finance-and-budget/business-plans>

Cambridgeshire Fire Authority <https://www.cambsfire.gov.uk/about-us/finance/financial-documents/>

South Cambridgeshire District Council: <https://www.scamsb.gov.uk/council-tax/financial-information>

Rateable Value

Except for properties that are exempt from Business Rates, every non-domestic property is given a rateable value. This value is set by the Valuation Office Agency (VOA), which is part of HM Revenue & Customs. A full list of rateable values can be found at www.gov.uk/voa.

The rateable value for your property is shown on the front of your bill. It broadly represents the annual rent the property could have achieved on the open market at a specified valuation date. For the current rating list, the valuation date is 1 April 2024.

The VOA may amend the rateable value if there is a change in circumstances. The ratepayer, and certain other parties with an interest in the property, may also check and challenge the rateable value if they believe it is incorrect. For details about the grounds for making a challenge and the process involved, please visit www.gov.uk/guidance/how-to-check-your-rateable-value-is-correct. Please note that any amendment can only be backdated to the date from which the change to the rating list takes effect.

National Non-Domestic Rating Multiplier

The local authority works out the business rates bill by multiplying the rateable value of the property by the multiplier.

New Business Rates Multipliers (from April 2026)

From April 2026, the system will expand to 5 multipliers, reflecting both business type and property value:

Category	Rateable Value (RV)	Rates
Small Business RHL Retail, hospitality and leisure (RHL) businesses	Below £51,000	38.2p
Small Business (non-RHL)	Below £51,000	43.2p
Standard RHL	£51,000 to £499,999	43.0p
Standard (non-RHL)	£51,000 to £499,999	48.0p
Large (all properties)	£500,000 and above	50.8p

Properties that will benefit from the lower multipliers

- properties that are wholly or mainly used for qualifying retail, hospitality or leisure purposes will qualify for the RHL multiplier. This is a test on the use of the property, not just on the valuation description applied by the VOA.
- The retail sale or hire of goods refers to the sale or hire of goods directly to the end-user. As such, it excludes wholesale sales and hires.

Properties that will not qualify for the lower multipliers

- unoccupied properties
- properties with a rateable value of £500,000 or above, even if used for a qualifying retail, hospitality or leisure purpose. For further information on qualifying and excluded properties, please visit GOV.uk website

Business Rates Instalments

Payment of business rate bills is automatically set on a 10-monthly basis. However, the Government has put in place regulations that allow businesses to require their local authority to enable payments to be made through 12 monthly instalments. If you wish to pay over 12 months, please visit: <https://openportal.scamsb.gov.uk/opweb/web/ir/chgpaymethod.p?mod=ndr>

Unoccupied Property Rates

Business rates are payable in respect of unoccupied non-domestic property. However, they are generally not payable for the first three months when the property is empty. This is extended to six months in the case of some industrial premises, whilst certain other properties such as vacant listed buildings are not liable for business rates until they are reoccupied. Visit our website for further information.

Rating Advisors

Ratepayers do not have to be represented in discussions about their rateable value or their rates bill. However, ratepayers who do wish to be represented should be aware that members of the Royal Institution of Chartered Surveyors (RICS – website www.rics.org) and the Institute of Revenues Rating and Valuation (IRRV – website www.irrv.net) are qualified and are regulated by rules of professional conduct designed to protect the public from misconduct. Before you employ a rating advisor, you should check that they have the necessary knowledge and expertise, as well as appropriate indemnity insurance. Take great care and, if necessary, seek further advice before entering any contract.

For further information, please visit: www.scamsb.gov.uk/business-rates

Business Rate Reliefs

Depending on individual circumstances, a ratepayer may be eligible for rate relief (i.e. a reduction in your business rates bill). There are a range of available reliefs. Some of the permanent reliefs are set out below, but temporary reliefs are often introduced by the Government at Budgets. For up-to-date information and to make an application, please visit:

www.scams.gov.uk/business/business-rates/business-rates-reliefs-and-exemptions

Transitional Rate Relief

Each business is revalued every three years. At any revaluation, some ratepayers will see reductions or no change in their bills, whereas some ratepayers will see increases. Transitional relief schemes are introduced at each revaluation to help those facing increases. Transitional relief is applied automatically to bills.

Partly Occupied Property Relief

A ratepayer is liable for the full non-domestic rate whether a property is occupied or only partly occupied. Where a property is partly occupied for a brief period; the local authority has discretion in certain cases to award relief in respect of the unoccupied part.

Small Business Rate Relief

Ratepayers who occupy a property with a rateable value which does not exceed £50,999 will have their bills calculated using either the small business non-domestic rating multiplier or the small business RHL non-domestic rating multiplier (depending upon the use of the property and whether it is wholly or mainly for use by visiting members of the public), rather than the standard national non-domestic rating multiplier. In addition, if the sole or main property is shown on the rating list with a rateable value which does not exceed £15,000, the ratepayer will receive a percentage reduction in their bill for this property of up to a maximum of 100%. For a property with a rateable value of not more than £12,000, the ratepayer will receive a 100% reduction in their rates bill. This percentage reduction (relief) is only available to ratepayers who occupy either:

- (a) one property, or
- (b) one main property and other additional properties, providing those additional properties each have a rateable value which does not exceed £2,899.

The total (or aggregated) rateable value of the property mentioned in (b), must not exceed £19,999 outside London or £27,999 in London on each day for which relief is sought. If the rateable value, or aggregate rateable value, increases above those levels, relief will cease from the day of the increase. For those businesses that take on an additional property which would normally have meant the loss of small business rate relief, the Government has confirmed that they will be allowed to keep that relief for a period of 12 months. This period was extended to 3 years (36 months) from the day after the Budget, 27 November 2025, prior to that date the period remains 1 year (12 months). Where a ratepayer meets the eligibility criteria and has not received the relief, they should contact their local authority. Provided the ratepayer continues to satisfy the conditions for relief which apply at the relevant time as regards the property and the ratepayer, they will automatically continue to receive relief in each new financial year.

Certain changes in circumstances will need to be reported to the local authority by a ratepayer who is in receipt of relief (other changes will be picked up by a local authority). The changes which should be notified are-

- (i) The property falls vacant
- (ii) The ratepayer taking up occupation of an additional property, or
- (iii) An increase in the rateable value of a property occupied by the ratepayer in an area other than the area of the local authority which granted the relief.

Pubs and Live Venues Relief

From 1st April 2026, Pubs and Live Music venues will benefit from a 15% Business Rates Relief. This discount is on top of the support already announced in the 2025 budget. Their bills will then be frozen in real terms for a further two years. Please visit our website for further information.

Charity and Community Amateur Sports Club Relief

Charity and registered Community Amateur Sports Clubs are entitled to 80% relief where the property is occupied by the charity or the club and is wholly or mainly used for the charitable purposes of the charity (or of that and other charities), or for the purposes of the club (or of that and other clubs). Your local authority has discretion to give further relief on the remaining bill. Full details can be obtained from our website. **NB: From 1st April 2025 charitable relief is no longer available to private schools.**

Local Discounts and Hardship Relief

Local authorities have general power to grant discretionary local discounts and to give hardship relief in specific circumstances. For more information, please visit our website.

Rate Relief for Businesses in Rural Areas

Certain types of properties in a rural settlement with a population below 3,000 may be entitled to relief. The property must be the only general store, the only post office, or a food shop with a rateable value of less than £8,500 or the only public house or the only petrol station and have a rateable value of less than £12,500. The property must be occupied. An eligible ratepayer is entitled to relief at 100% of the full charge.

Subsidy Control

The new UK subsidy control regime commenced from 4th January 2023. The new regime enables public authorities, including devolved administrations and local authorities, to deliver subsidies that are tailored for local needs. Public Authorities giving subsidies must comply with the UK's international subsidy control commitments. The subsidy control legislation provides the framework for a new, UK-wide subsidy control regime. Further information about subsidy control can be found at

www.gov.uk/government/collections/subsidy-control-regime

For further information, please visit: www.scams.gov.uk/business-rates