



Ministry of Housing,  
Communities &  
Local Government

Correspondence

# **4/2026: Interest rate for 2026/27 - payable on refunds**

Published 7 April 2026

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**Applies to England**

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To: Chief Finance Officers of English Billing Authorities - For the attention of the Business Rates section

From: Non-Domestic Rates Team, LGF - Local Taxation, Ministry of Housing, Communities and Local Government  
([ndr@communities.gov.uk](mailto:ndr@communities.gov.uk))

Date: 7 April 2026

For the attention of the business rates section

Dear Chief Finance Officer

This is the fourth business rates information letter to be issued by the Ministry of Housing, Communities and Local Government in 2026. Previous letters are available on the internet at:

<https://www.gov.uk/government/collections/business-rates-information-letters> (<https://www.gov.uk/government/collections/business-rates-information-letters>)

or for archived letters:

<http://webarchive.nationalarchives.gov.uk/20120919132719/http://www.communities.gov.uk/localgovernment/localgovernmentfinance/businessrates/busratesinformationletters/>  
(<http://webarchive.nationalarchives.gov.uk/20120919132719/http://www.communities.gov.uk/localgovernment/localgovernmentfinance/businessrates/busratesinformationletters/>).

This letter covers:

- Interest rate for 2026/27 - payable on refunds
- Explanatory Notes: Non-Domestic Rating Demand Notice
- Small Business Rate Relief Amendment Regulations
- amendments to the definition of qualifying Retail, Hospitality or Leisure Hereditaments

## Interest rate for 2025/26 - payable on refunds

The [Non-Domestic Rating \(Payment of Interest\) Regulations 1990 \(as amended\)](https://www.legislation.gov.uk/ukxi/1991/2111/contents/made) provide that the rate of interest payable on refunds of overpaid rates arising from alterations to the rating list should be set for any year at one percentage point below the standard rate on 15 March (or the next business day) in the preceding year.

On March 16 2026, the standard rate was 3.75%; therefore, the rate of interest to be applied by local authorities for the rating year 1 April 2026 to 31 March 2027 is 2.75%.

Billing authorities are responsible for the local administration of non-domestic rates; this includes billing and collection. Where local billing teams are unsure regarding a billing issue and how interest should be calculated they should, in the first instance, approach their legal team for advice or contact a relevant professional organisation.

## Explanatory Notes: Council Tax and Non-Domestic Rating Demand Notice

[The Council Tax and Non-Domestic Rating \(Demand Notices\) \(England\) Regulations 2003](https://www.legislation.gov.uk/ukxi/2003/2613/contents/made)

[require](https://www.legislation.gov.uk/ukxi/2003/2613/contents/made) billing authorities to publish explanatory notes in the same or substantially similar terms to those contained in the regulations.

MHCLG amended and laid [The Council Tax and Non-Domestic Rating \(Demand Notices\) \(England\) \(Amendment\) Regulations 2026](https://www.legislation.gov.uk/ukxi/2026/299/contents/made) on 17 March 2026, and they will come into force on 6 April 2026. These changes reflect, amongst other areas, the introduction of new multipliers and the 2026 revaluation. The Explanatory Notes in this statutory instrument have been included in Annex A.

## Small Business Rate Relief Amendment Regulations

Further to the [5/2025 Business Rates Information Letter](https://www.gov.uk/government/publications/52025-confirmation-of-budget-package-and-the-non-domestic-rating-multipliers-for-20262027/52025-confirmation-of-budget-package-and-the-non-domestic-rating-multipliers-for-20262027) that

confirmed the 2025 Budget package, the regulations to implement the changes to the Small Business Rate Relief second property grace period will come into force on 1 April 2026. The [regulations can be viewed here](https://www.legislation.gov.uk/ukxi/2026/17/introduction). (<https://www.legislation.gov.uk/ukxi/2026/17/introduction>)

The changes extend the SBRR second property grace period from 12 to 36 months for those ratepayers whose occupation of an additional property began on or after 27 November 2025.

For those ratepayers who expanded into an additional property prior to the 27 November 2025, a 12 month grace period continues to apply.

## Amendments to the definition of qualifying Retail, Hospitality or Leisure Hereditaments

### The Non-Domestic Rating (Definition of Qualifying Retail, Hospitality or Leisure Hereditament) (Amendment) Regulations 2026

This Statutory Instrument (SI) amends The Non-Domestic Rating (Definition of Qualifying Retail, Hospitality or Leisure Hereditament) Regulations 2025 to ensure that marinas, wharves, piers and jetties are not excluded from the definition of a qualifying retail, hospitality or leisure (RHL) hereditament where they are used wholly or mainly for leisure/recreational purposes by the public. These regulations were laid on 10 March 2026 and will come into effect from 1 April 2026.

The government is aware that local authorities have already concluded annual billing. However, we request that those local authorities that contain these hereditaments identify the relevant properties, apply the relevant RHL multiplier, recalculate demand notices and rebill with effect from 1 April. Alongside laying these regulations, the government has updated the supporting guidance. The regulations and guidance are included here:

- [The Non-Domestic Rating \(Definition of Qualifying Retail, Hospitality or Leisure Hereditament\) \(Amendment\) Regulations 2026](https://www.legislation.gov.uk/ukxi/2026/247/contents/made) (<https://www.legislation.gov.uk/ukxi/2026/247/contents/made>)
- [Business Rates Multipliers: Qualifying Retail, Hospitality or Leisure](https://www.gov.uk/guidance/business-rates-multipliers-qualifying-retail-) (<https://www.gov.uk/guidance/business-rates-multipliers-qualifying-retail->

## [hospitality-or-leisure\)](#)

Marinas, wharves, piers and jetties were previously included in the 2025 regulations' list of excluded purposes (Schedule 1) on the basis that they are a type of transport hereditament, which is not in scope. However, the government has since been made aware that these types of hereditaments can also be used for recreational/leisure purposes and therefore qualified for the RHL business rates relief that was in place until the end of the 2025/26 tax year. The government has always been clear that the intention is for the scope of the RHL multipliers to broadly mirror the scope of the RHL relief. This amendment therefore corrects that position.

Removing marinas, wharves, piers and jetties from Schedule 1 does not mean they will all automatically qualify for the RHL multipliers. They will need to have rateable values below £500k and meet the statutory definition of RHL. Therefore, where these hereditaments are used wholly or mainly for transport purposes (for instance, used by businesses to ship cargo), rather than recreational/leisure purposes by the public, they should continue to be excluded from the definition of RHL. Should authorities wish to seek further clarification on the regulations or guidance, they should contact HMT at [transformingbusinessrates@hmtreasury.gov.uk](mailto:transformingbusinessrates@hmtreasury.gov.uk).

# Annex A: General explanatory notes

## Business Rates explanatory notes 2026-27

### Non-Domestic Rates

Non-Domestic Rates, or business rates, collected by local authorities are the way that those who occupy non-domestic property contribute towards the cost of local services. Under the business rates retention arrangements introduced from 1st April 2013, authorities keep a proportion of the business rates paid locally. The money, together with revenue from council tax payers, locally generated income and grants from central government, is used to pay for the services provided by local authorities in your area. Further information about the business rates system may be obtained at: [www.gov.uk/introduction-to-business-rates](http://www.gov.uk/introduction-to-business-rates) (<http://www.gov.uk/introduction-to-business-rates>), at the website of your local authority which is normally shown on your rates bill, or by contacting your local authority.

### Business Rates Instalments

Payment of business rate bills is automatically set on a 10-monthly cycle. However, the Government has put in place regulations that allow ratepayers

to require their local authority to enable payments to be made through 12 monthly instalments. If you wish to take up this offer, you should contact your local authority as soon as possible.

## National Non-Domestic Rating Multipliers

The local authority works out the business rates bill for a property by multiplying the rateable value of the property by the appropriate non-domestic multiplier. There are five multipliers: the standard non-domestic rating multiplier, the small business non-domestic rating multiplier, the small retail, hospitality & leisure multiplier, the standard retail, hospitality & leisure multiplier and the high value multiplier. The Government sets the multipliers for each financial year, except in the City of London where special arrangements apply.

Ratepayers who occupy a property with a rateable value which does not exceed £50,999 will have their bills calculated using the lower small business non-domestic rating multiplier, rather than the standard non-domestic rating multiplier. Those ratepayers who occupy qualifying retail, hospitality & leisure properties will have their bills calculated using the relevant retail, hospitality & leisure multiplier dependent on the rateable value, and a high-value multiplier for properties with rateable values of £500,000 and above. The current multipliers are shown on your bill.

## Rateable Value

Apart from properties that are exempt from business rates, each non-domestic property has a rateable value which is set by the Valuation Office Agency (VOA), an agency of His Majesty's Revenue and Customs. They compile and maintain a full list of all rateable values, available at [www.gov.uk/voa](http://www.gov.uk/voa) (<http://www.gov.uk/voa>). The rateable value of your property is shown on the front of your bill. This broadly represents the yearly rent the property could have been let for on the open market on a particular date specified in legislation. For the current rating list, this date was set as 1st April 2024.

The VOA may alter the valuation if circumstances change. The ratepayer (and certain others who have an interest in the property) can also check and challenge the valuation shown in the list if they believe it is wrong. Further information about the grounds on which challenges may be made and the process for doing so can be obtained by contacting the VOA, or by consulting the [VOA website](https://www.gov.uk/government/collections/how-to-challenge-your-business-rates-valuation) (<https://www.gov.uk/government/collections/how-to-challenge-your-business-rates-valuation>).

## Revaluations

All non-domestic property rateable values are reassessed at revaluations. The most recent revaluation took effect from 1st April 2026. Revaluations ensure that business rates bills are up-to-date and more accurately reflect current rental values and relative changes in rents. Frequent revaluations ensure the system continues to be responsive to changing economic conditions.

## Business Rate Reliefs

Depending on individual circumstances, a ratepayer may be eligible for a rate relief (i.e. a reduction in their business rates bill). There are a range of available reliefs. Further details are provided below and at [www.gov.uk/introduction-to-business-rates](http://www.gov.uk/introduction-to-business-rates) (<http://www.gov.uk/introduction-to-business-rates>), at the website of your local authority which is normally shown on your rates bill, or by contacting your local authority.

## Temporary Reliefs

Some of the permanent reliefs are set out below but other temporary reliefs may be introduced by the Government at a fiscal event. Further detail on current temporary reliefs is available at [www.gov.uk/apply-for-business-rate-relief](http://www.gov.uk/apply-for-business-rate-relief) (<http://www.gov.uk/apply-for-business-rate-relief>). You should contact your local authority for details on the latest availability of business rates reliefs and advice on whether you may qualify.

## Small Business Rates Relief

If a ratepayer's sole or main property has a rateable value which does not exceed a set threshold, the ratepayer may receive a percentage reduction in their rates bill for the property of up to a maximum of 100%. The level of reduction will depend on the rateable value of the property. For example, eligible properties with a rateable value below a specified lower threshold will receive 100% relief while eligible properties above the lower threshold and below a specified upper threshold may receive partial relief. The relevant thresholds for relief are set by the government by order and can be obtained from your local authority or at [www.gov.uk/introduction-to-business-rates](http://www.gov.uk/introduction-to-business-rates) (<http://www.gov.uk/introduction-to-business-rates>).

Generally, these percentage reductions (reliefs) are only available to ratepayers who occupy either:

- one property, or
- one main property and other additional properties providing those additional properties each have a rateable value which does not exceed the limit set by order

The aggregate rateable value of all the properties mentioned in (2) must also not exceed an amount set by order. For those businesses that take on an additional property which would normally have meant the loss of small business rate relief, they will be allowed to keep that relief for a fixed additional period. Full details on the relevant limits in relation to second properties and the current period for which a ratepayer may continue to receive relief after taking on an additional property can be obtained from your local authority or at [www.gov.uk/introduction-to-business-rates](http://www.gov.uk/introduction-to-business-rates) (<http://www.gov.uk/introduction-to-business-rates>).

Certain changes in circumstances will need to be notified to the local authority by the ratepayer who is in receipt of relief (other changes will be

picked up by the local authority). The changes which should be notified are:

- the property falling vacant,
- the ratepayer taking up occupation of an additional property, or
- 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

### **Charity and Community Amateur Sports Club Relief**

Eligible charities 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).

The local authority has discretion to give further relief on the remaining bill. Full details can be obtained from the local authority.

### **Transitional Rate Relief**

At a revaluation, some ratepayers will see reductions or no change in their bill 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. Further information about transitional arrangements may be obtained from the local authority or at [www.gov.uk/business-rates-relief](http://www.gov.uk/business-rates-relief) (<http://www.gov.uk/business-rates-relief>).

### **Local Discounts and Hardship Relief**

Local authorities have a general power to grant discretionary local discounts and to give hardship relief in specific circumstances. Full details can be obtained from the local authority.

### **Unoccupied Property Rating**

Business rates are generally payable in respect of unoccupied non-domestic property. However, they are generally not payable for the first three months that a property is empty. This is extended to six months in the case of certain industrial premises, whilst certain other properties such as vacant listed buildings are not liable for business rates until they are reoccupied. Full details on exemptions can be obtained from your local authority or from gov.uk at <https://www.gov.uk/apply-for-business-rate-relief> (<https://www.gov.uk/apply-for-business-rate-relief>).

### **Subsidy Control**

The UK subsidy control regime commenced from 4 January 2023. The subsidy control 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. [Further information about](#)

[subsidy control \(https://www.gov.uk/government/collections/subsidy-control-regime\)](https://www.gov.uk/government/collections/subsidy-control-regime) can be found on the gov.uk website.

### **Rating advisers**

Ratepayers do not have to be represented in discussions about the rateable value of their property 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 \(http://www.rics.org/\)](http://www.rics.org/) and the [Institute of Revenues, Rating and Valuation \(IRRV\) website \(https://irrv.net/homenew/index.php\)](https://irrv.net/homenew/index.php) are qualified and are regulated by rules of professional conduct designed to protect the public from misconduct. Before you employ a rating adviser or company, 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 into any contract.

### **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 full relief. The property must be the only general store, the only post office or a food shop and have 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. Full details can be obtained from the local authority.

### **Information Supplied with Demand Notices**

Information relating to the relevant and previous financial years in regard to the gross expenditure of the local authority is available at [website address of local authority where information is published]. A hard copy is available on request by writing to the local authority or at [telephone number].”.

## **Part 3 Special Authorities**

### **Explanatory notes**

#### **Non-Domestic Rates**

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at: [www.gov.uk/introduction-to-business-rates](http://www.gov.uk/introduction-to-business-rates) (<http://www.gov.uk/introduction-to-business-rates>), at the website of your local authority which is normally shown on your rates bill, or by contacting your local authority.

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Payment of business rate bills is automatically set on a 10-monthly cycle. However, the Government has put in place regulations that allow ratepayers to require their local authority to enable payments to be made through 12 monthly instalments. If you wish to take up this offer, you should contact your local authority as soon as possible.

## **The City of London Rating Multiplier**

The local authority works out the business rates bill for a property by multiplying the rateable value of the property by the appropriate non-domestic multiplier. There are five multipliers: the standard non-domestic rating multiplier, the small business non-domestic rating multiplier, the small retail, hospitality & leisure multiplier, the standard retail, hospitality & leisure multiplier and the high value multiplier. Because of its special circumstances, notably its very small resident population, the Common Council of the City of London can set its own rate, or multiplier, and retain part of the proceeds to help pay for the services it provides. It may set this rate, subject to certain constraints, at a higher or lower level than the rate which applies outside the City of London. The City sets the multipliers for each financial year according to formulae set by legislation.

Ratepayers who occupy a property with a rateable value which does not exceed £50,999 (and who are neither entitled to certain other mandatory relief[s] nor liable for unoccupied property rates) will have their bills calculated using the lower small business non-domestic rating multiplier, rather than the standard non-domestic rating multiplier. Those ratepayers who occupy qualifying retail, hospitality & leisure properties will have their bills calculated using the relevant retail, hospitality & leisure multiplier dependent on the rateable value, and a high-value multiplier for properties with rateable values of £500,000 and above. The current multipliers are shown on your bill.

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## Information Supplied with Demand Notices

Information relating to the relevant and previous financial years in regard to the gross expenditure of the local authority is available at [website address of local authority where information is published]. A hard copy is available on request by writing to the local authority or at [telephone number].



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