

Understanding your Business Rates bill

We do our best to make our bills clear and easy to understand, including how the amount you need to pay has been worked out.

We know, however, that the Business Rates system can be complicated. The information below, may be useful if you are finding it difficult to work out how we have calculated your liability.

Transitional Arrangements

Not every bill will have this section

If the rateable value of your property has increased compared to the previous year, you may be entitled to 'transitional relief', which limits how much your bill can increase.

This part of the bill shows how we have calculated the amount of relief that has been awarded.

- **Base Liability (BL)** – this is the annual Business Rates liability for the previous financial year
- **Appropriate Fraction (AF)** – the maximum percentage the bill can increase
- **Charge for the period** – the base liability multiplied by the appropriate fraction is the maximum amount your bill can be.

Charge Details

This section of the bill explains how your total annual charge for 2026/27 has been calculated. This year it includes a transitional relief supplement. It also shows details of any reliefs awarded or additional charges that apply, such as the Crossrail Business Rate Supplement (BRS).

Further information about business rates relief schemes, supplements, and how charges are calculated is available on our website, including guidance on what to do if you think your bill is incorrect.

This example bill has transitional relief and is also listed as an empty property.

Payment Information

Most ratepayers pay their bill over 10 or 12 monthly instalments. This section shows how much you need to pay each month, and the payment method recorded on our system. If you have set up a direct debit, this is where your instalment amount and collection details are confirmed.

The first instalment is often different to your remaining 9 or 11 instalments so that they are an equal amount.

Just like the example bill, if you have a balance from another financial year, it will be shown here.

What to pay

After all reliefs and reductions have been calculated, this is the total annual liability that you will be required to pay.

Business Rates Bill 2026/27

Date of Notice: 5 March 2026

Property Description

Property Address

Property Ref. No:
Rateable Value (£):

Financial Year: 2026/27

Reason for Bill: Annual

Account Reference:

Base Liability (BL)	8982.00
Appropriate Fraction (AF) = 8982.00 X 1.05	1.05
Charge for period (after transitional relief) (BL X AF)	9431.10

Charge Details	Amount Due (£)
Charge For Period RV 27500 X 0.432 01-APR-2026 31-MAR-2027	11,880.00
Transitional Relief For Period 01-APR-2026 31-MAR-2027	-2,723.90
Transitional Relief Supplement 01-APR-2026 31-MAR-2027	275.00
Empty Property Rate - Non Industrial 01-APR-2026 31-MAR-2027	0.00

Payment Information

First instalment due on 01/04/2026 1 X 944.10
9 Other instalments due from 01/05/2026 to 01/01/2027 9 X 943.00
Instalments to be paid by: Cash Payments 1st Monthly

Note

Your instalments for 2026/27 do not include your 2025/26 account balance

As at 03/03/2026 your 2025/26 rates balance is 898.00

The Transitional Relief Supplement is a temporary 1p increase added to the business rates multiplier for the 2026/27 financial year. It is offset where transitional or supporting small business relief applies. For more information regarding this, please visit our website.

What to pay

9,431.10

