

An aerial photograph of Braintree District Council buildings and surrounding landscape. The image shows a large complex of modern, light-colored buildings with flat roofs, surrounded by greenery and parking lots filled with cars. A multi-lane road curves through the scene, with a residential area visible on the left. The sky is clear and blue.

YOUR GUIDE TO BUSINESS RATES

2026
2027



Braintree
District Council

How your business rates bill is calculated



Transitional Relief

Transitional relief limits how much your bill can change each year as a result of Business Rates revaluation

If you are eligible changes to your bill are phased in gradually, please see the table below.

Rateable 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

Business rates Transitional Relief Supplement:

The government is introducing a 1p supplement to the relevant tax rate for ratepayers who do not receive Transitional Relief or the Supporting Small Business scheme to partially fund Transitional Relief. This will apply for one year from 1 April 2026.

Collection Rates

The business rate collection rate for 2024/25 was 99%.

In monetary terms, the Council collected £53.6 million out of the £54.3 million due under the precept.

The Council will continue to collect outstanding sums owed until full collection has been achieved. At the time of publication, the projected Business Rate collection for 2025/26 was approximately 99%.

The estimated amount of business rates to be collected from rate payers in 2026/27 is £55.3 million. The Council expects to retain £3.9 million of this amount.

The money collected is distributed as follows:



Small Business Rate Relief

Ratepayers who are not entitled to other mandatory relief or are liable for unoccupied property rates and occupy a property with a rateable value which is below £51,000 will (subject to a small number of exemptions) have their bills calculated using the lower small business non-domestic rating multiplier, rather than the national non-domestic rating multiplier.

In addition, generally, if the sole or main property is shown on the rating list with a rateable value of less than £12,000 the ratepayer will receive 100% relief. If the property has a rateable value between £12,000 and £15,000, the ratepayer will receive relief based on a sliding scale between 100% and 0%. Apply online using www.braintree.gov.uk/raterelief

Generally, 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 and the total rateable value of all of the properties is less than £20,000.

The government will provide an additional two years of Small Business Rates Relief for businesses expanding into a second property (so will receive 3 years of SBRR relief after expanding into a second property).

Charitable and Discretionary Rate Relief

Charities and registered Community Amateur Sports Clubs (CASC) are entitled to 80% mandatory relief where the property is occupied by the charity or a CASC. Braintree District Council can provide a potential discretionary 'top-up' to charitable and CASC properties. Braintree District Council has discretion to give further discretionary relief up to 100% to non-profit making organisations and clubs. Apply online using www.braintree.gov.uk/raterelief

Pub & Live Music Venue Relief

In 2026-27, all pubs and live music venues will benefit from a 15% business rates relief on top of the support announced at Budget 2025. Their bills will then be frozen in real terms for a further two years. The relief

is applied to occupied properties only.

Please see the link below for more information regarding eligibility. www.gov.uk/government/news/pubs-and-live-music-venues-relief

Supporting Small Business Relief

Supporting small business rates relief (SSB) has been introduced by Central Government with the aim to help those ratepayers who, as a result of the 2023 and the new 2026 revaluation lost some or all of their small business or rural rate reliefs. For the 2023 scheme there is a one year extension in 26/27. For the 2026 scheme this will apply for 3 years.

Rural Rate Relief

You could get rural rate relief if your business is in a rural settlement area with a population below 3,000.

You will not pay business rates if your business is in an eligible area and either:

- the only village shop or post office, with a rateable value of up to £8,500
- the only public house or petrol station, with a rateable value of up to £12,500.

Rating of Unoccupied Non-Domestic Properties

The unoccupied exemption applies to the property, not the liable person/company.

The owner of a non-domestic property becomes liable to unoccupied rates when the whole hereditament has been unoccupied for a continuous period of 3 months, or in the case of industrial property, 6 months.

If you become liable for a property which was previously unoccupied for 2 months, you will only be eligible for 1 further month exemption if the property remains unoccupied. A change of ownership will not give rise to a new period of exemption and the unoccupied charge is currently 100% of the occupied charge.

There are some exemptions from the unoccupied rate. For the full list please visit www.braintree.gov.uk/business

Multipliers

From April 2026, the UK Government will introduce five new business rates multipliers. This new system is designed to deliver permanent support for those properties used for qualifying Retail, Hospitality and Leisure properties, replacing the previous relief schemes which were granted annually.

Unlike the RHL business rates relief in place in 2025/26, there will be no cash cap. Therefore, all hereditaments that meet the legislative definition of qualifying RHL and that have RVs below £500,000 will be within scope of the RHL multipliers. This means that all qualifying properties in a chain will benefit from the lower multipliers.

Current System (2025-26)	New System (2026-27)	
Small Business multiplier, all properties RV below £51,000	Small business RHL multiplier, RHL properties only, RV below £51,000	Small business multiplier, non-RHL properties, RV below £51,000
Standard Multiplier, all properties, RV £51,000 and above	Standard RHL multiplier, RHL properties only, RV £51,000 - £499,999	Standard multiplier, non-RHL properties only, RV £51,000 - £499,999
	Large multiplier, all properties, RV £500,000 and above	

The Non-Domestic Rating (Definition of Qualifying Retail, Hospitality or Leisure Hereditament) Regulations 2025 determines that the RHL multipliers will only apply to occupied hereditaments which are “wholly or mainly” used for a qualifying purpose. In determining eligibility, local authorities will need to consider what the main use of the hereditament is based on the Governments guidance: Website: **GOV.UK - Business Rates Multipliers: Qualifying Retail, Hospitality or Leisure**

PLEASE MAKE US AWARE IF YOU THINK YOU ARE IN THE WRONG MULTIPLIER.

Information Supplied with Demand Notices

Information relating to spending by the council in the financial year is available at www.braintree.gov.uk/budget

Need more information?

Local authorities are no longer required to provide individual copies of explanatory notes when bills are issued but you can find more explanatory notes on our website www.braintree.gov.uk/business A hard copy is available by writing to the Council or by calling us on **01376 557788**

Appeals Against Business Rate bills

If you disagree with the amount you are asked to pay, because you are not the liable person, you feel that you are entitled to some type of relief, or that the property should be exempt, please contact the Business Rates team on **01376 557788**.

For Appeals against your Rateable Value, please contact the Valuation Office Agency National Helpline on 03000 501501 or contact the VOA at www.gov.uk/contact-voa

Rating Advisers

Ratepayers do not have to be represented in discussions about rateable value or their rates bill. Appeals against rateable values can be made free of charge. 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/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, you should check that they have the necessary knowledge and expertise as well as the appropriate indemnity insurance. Take great care and if necessary, seek further advice before entering into any contract.



SIGN UP to Open Portal to view your Business Rate bill online, request a bill, view instalments and check payment dates.

To register visit
www.braintree.gov.uk/opregister
You will need your bill reference number.
For added security your password will be posted
within 7 days of registering.
You may need to download Adobe Acrobat
onto your device.
If you have any queries please contact Revenues
on **01376 557755**
Or email **busrates@braintree.gov.uk**

If you require this leaflet in an alternative format,
please call **01376 557788**

Our Business Rates Team can be contacted
on **busrates@braintree.gov.uk** or call **01376 557788**