

IMPORTANT INFORMATION ABOUT BUSINESS RATES

- RATEABLE VALUE
- RETAIL, HOSPITALITY AND LEISURE RELIEF 2025/26
- SMALL BUSINESS RATE RELIEF (SBRR)
- SUPPORTING SMALL BUSINESS RELIEF (SSB)

RATEABLE VALUE

The Valuation Office Agency (VOA) is responsible for calculating the rateable value of your property. Bolton Council uses the rateable value to calculate your business rates bill. The current rateable value is shown on the front of your bill.

For more information about how your business rates are calculated go to www.gov.uk/introduction-to-business-rates.

If you are concerned that your business rates may be incorrect, you can check the information the VOA has used and let them know if something is incorrect using this guide: www.gov.uk/guidance/check-and-challenge-your-business-rates-valuation-step-by-step.

Contact with the VOA can be made via their general contact form www.gov.uk/contact-voa. The form contains useful information and signposting to online guidance, as well as other ways to contact the VOA if customers cannot use the digital service.

RETAIL, HOSPITALITY AND LEISURE RELIEF 2025/26

At the Autumn Budget the Chancellor announced Retail, Hospitality and Leisure (RHL) relief scheme will be extended for one year for 2025/26, retaining the existing eligibility criteria but reducing the level of relief to 40%, up to a cap of £110,000 per business.

Ratepayers will be eligible if they occupy premises that are wholly or mainly being used as:

- i. shops, restaurants, cafes, drinking establishments, cinemas or live music venues
- ii. for assembly and leisure; or
- iii. as hotels, guest & boarding premises or self-catering accommodation

Where an award was made in 2024/25 this will be carried forward. However, if you did not receive the discount in 2024/25 and wish to apply you will need to **complete the online Retail, Hospitality & Leisure Relief form** at www.bolton.gov.uk/business-rates/business-rates-reductions (click on the Retail, Hospitality & Leisure Relief heading).

SMALL BUSINESS RATE RELIEF (SBRR)

If your business occupies only one business property and the rateable value of the property in occupation is below £15,000 you will be eligible for SBRR (if you occupy more than one property you may still be eligible on the 'main' one if the rateable value of the others is low enough). If you qualify and the rateable value of your only (or main) property is £12,000 and

under the relief is 100%. If the rateable value is between £12,000 and £15,000 the percentage relief reduces on a sliding scale.

The relief is not awarded automatically and must be applied for. Please go to www.bolton.gov.uk/business-rates/business-rates-reductions and click on the Small Business Rates Relief heading for more information and to apply.

SUPPORTING SMALL BUSINESS RELIEF (SSB)

The 2023 Supporting Small Business (SSB) scheme will cap bill increases at £600 per year for any business losing eligibility for some or all Small Business Rate Relief at the 2023 revaluation. The relief will be awarded automatically to eligible businesses and you do not need to apply for it.

CHARITABLE RATE RELIEF

From April 2025, charitable rate relief will no longer be applicable to private schools. Amended bills will be issued once the relevant legislation has been passed.

For further explanatory notes about 2025/26 business rates please go to www.bolton.gov.uk/business-rates/information-business-rates