

# Business Rates from April 2026

## Retail, Hospitality & Leisure (RHL) (Updated 04.02.26)

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This factsheet focuses solely on how business rates will apply to Retail, Hospitality and Leisure (**RHL**) properties from April 2026 across England, Scotland and Wales. It highlights the specific multipliers and reliefs that apply to RHL businesses only and compares them to the 2025/26 position.

Business rates liabilities are calculated using multipliers (poundage) in relation to your rateable value (RV). For example, if your rateable value was £25,000 and your multiplier was 38.2p the calculation would be  $25,000 \times 0.382 = £9,550$ . RVs can be challenged and reassessed, but we strongly advise taking expert advice before doing so.

Please ensure you check details with your local council and remember that some reliefs must be applied for and are not automatically deducted. **If you own more than one business/property, then you should check how that will affect your eligibility for any reliefs.**

You can get an estimate of your expected future rates liability by using our estimation calculator:



### England: RHL Properties [\(find out more\)](#)

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From 1 April 2026, England replaces the temporary Retail, Hospitality and Leisure (RHL) relief with permanently lower multipliers for RHL properties. This follows the 2026 revaluation.

#### RHL Multipliers: England

Rateable Value	2025/26	2026/27
< £51k	49.9p	38.2p
£51k to £499,999	55.5p	43.0p
>£500k	55.5p	50.8p

#### Small Business Rates Relief (SBRR): England

Rateable value < £12,000 = 100% relief

Rateable value >12,001 but <15,000 = Relief on a sliding scale

#### RHL Reliefs: England

- 40% RHL relief available in 2025/26 ends on 31 March 2026.
- From April 2026, support is delivered through lower RHL multipliers instead of a relief.
- Transitional relief applies to cap significant increases following revaluation. The amount of relief applied will depend on your rateable value.
- **NEW:** As of 27.1.26 it has been announced that there will be an additional 15% reduction for pubs only, and that in 2027/28 and 2028/29 bills will be frozen to the 2026/27 amount. (NOTE: This additional 15% is currently only for pubs, not cafes, restaurants, hotels or nightclubs. [Find out more](#))

↓ *Scotland and Wales* ↓

## Scotland: RHL Properties [\(find out more\)](#)

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Scotland applies a national poundage to RHL properties, with additional reliefs set annually by the Scottish Government. New rateable values take effect from April 2026.

### RHL Multipliers: Scotland

Rateable Value	2025/26	2026/27
< £51k	49.8p	48.1p
£51,001 to £100k	55.4	53.5
>£100k	56.8	54.8p

### Small Business Bonus Scheme (SBBS): Scotland

Rateable value < £12,000 = 100% relief

Rateable value >12,001 but <15,000 = Relief on a sliding scale

### RHL Reliefs: Scotland

- Reliefs are not automatic and must be applied for.
- Retail, Hospitality and Leisure relief of 15% for eligible premises with RVs under £51,000 (subject to annual caps).
- Transitional relief to phase in increases following revaluation.
- Reliefs are set annually as part of the Scottish Budget.
- Island and Remote Area Relief: 100% relief, regardless of the RV being up to £100,000.

## Wales: RHL Properties [\(find out more\)](#)

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From 1 April 2026, Wales introduces a new three-multiplier system. Retail and hospitality properties benefit from a significantly lower RHL-specific multiplier.

### RHL Multipliers: Wales

	Rateable Value	2025/26	2026/27	
Retail	< £51k	56.8p	35.0p *	* Retail only, hospitality businesses are excluded
Standard	All other rateable values	56.8p	50.2p	This is the basic rate for hospitality businesses
Higher	>£100k	56.8p	51.5p	This is the higher rate for hospitality businesses

### Small Business Rates Relief (SBRR): Wales

Rateable value < £6,000 = 100% relief

Rateable value > 6,001 but <12,000 = Relief on a sliding scale

### RHL Reliefs: Wales

- Transitional relief applies where increases > £300, at a 33% increase cap in 2026/27 and 66% cap in 2027/28
- Support for RHL businesses is delivered primarily through the lower retail multiplier.
- Unlike England and Scotland, Wales have specified that only the current ratepayer (prior to April 2026) is eligible for any transitional relief.
- **NEW:** As of 27.1.26 it has been announced that there will be an additional 15% reduction on rates for 2026/27 only. This relief must be applied for by contacting your local authority.

For more support, guides and business tools,  
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