

Autumn Budget Summary for Hospitality Businesses

National Minimum Wage

From April 2026 the following increases will apply:

Apprentices from £7.55 p/h to £8.00 p/h
Ages 16 to 17 from £7.55 p/h to £8.00 p/h
Ages 18 to 20 from £10.00 p/h to £10.85 p/h
Ages over 21 from £12.21 p/h to £12.71 p/h

Apprenticeships

For apprentices under 25 years old, the funding charge for small/medium businesses is to be abolished. This could make apprenticeships an even more attractive proposition for hospitality businesses. We will update our guide to apprenticeships when more details of this new initiative become available.

Business rates

There are to be changes to the current multipliers (the method by which rates bills are calculated from rateable value) for bills from April 2026.

This is all based on your rateable value, the new valuations are due to be released before the end of this year. When the valuations are released, we will contact you with details of how this affects you.

Personal Tax and N.I.

Despite some speculation, there is to be no change.

Child benefit

The 2 child benefit cap is to be abolished from April 2026.

This means that many of you, your employees and customers may see their income rise.

Dividends, savings and property

The basic and higher tax rates on dividends, savings and property are to increase by 2% and the additional rate for savings and property, also 2% (not dividends).

This means that many limited company directors will see 2% higher tax in dividend income.

As you will appreciate, this has just been announced so details are yet to be released.

As soon as details are available, we'll be in touch.

Please note that some of these measures announced may refer to England and Wales only.

We hope this information helps, if you are a Roslyns client and you want any more information, please contact your Roslyns BDM or our support team via support@roslyns.co.uk

As always, Roslyns clients receive a lot of additional support from local Business Development Managers to a free 24/7 H.R. and legal line.

If you want to know about how easy it is to switch to Roslyns, just [drop us an email](#) or call 01142138330