

BUSINESS RATES 2026/27

EXPLANATORY NOTES

This booklet has been produced by Stockport Council to support your 2026/27 Non-Domestic Rates (Business Rates) bill. Its purpose is to explain how business rates work, what support may be available, and how we can help you manage your account.

Non-Domestic Rates

Non-Domestic Rates, otherwise known as business rates, are collected by Stockport Council to contribute towards the cost of local services. Since April 2017, Stockport and other Greater Manchester councils have participated in the Greater Manchester 100% Business Rates Retention pilot. As part of the Trailblazer Deal agreed with the government, we will continue to retain 100% of business rates income locally. Prior to this the council was part of the 50% retention scheme and shared 50% of its business rates income with government.

This means that business rates help fund vital local services in Stockport, alongside Council Tax, locally generated income and Government grants.

Further information about business rates can be found at www.gov.uk/introduction-to-business-rates, the councils website at www.stockport.gov.uk/business-rates or by contacting the Business Rates team.

Business Rates Instalments

Business rates are normally payable over 10 monthly instalments. You may request payment over 12 months instead. If you wish to take up this offer, you should contact the Business Rates team as soon as possible.

National Non-Domestic Rating Multiplier

Your business rates bill is calculated by multiplying the property's rateable value by the appropriate non-domestic rating multiplier.

From 1 April 2026, the Government will operate five non-domestic rating multipliers in England. These multipliers are set annually by the Government, except in the City of London where special arrangements apply.

The non-domestic rating multipliers for the 2026/27 financial year are:

Multiplier type	Rate	Notes
Small Business RHL Multiplier	38.2p	Qualifying RHL properties with RV under £51,000
Small Business Non-RHL Multiplier	43.2p	Non-RHL properties with RV under £51,000
Standard RHL Multiplier	43.0p	Qualifying RHL properties with RV £51,000 to £499,999
Standard Non-RHL Multiplier	48.0p	Non-RHL properties with RV £51,000 to £499,999
High-Value Multiplier	50.8p	Properties with RV £500,000 and above

Properties used wholly or mainly for qualifying retail, hospitality or leisure purposes may be eligible for the RHL multipliers, subject to Government criteria. Properties with a rateable value of £500,000 or more are not eligible for the RHL multipliers and will be charged using the high-value multiplier.

The multiplier used for your property is shown on your bill. If you believe the incorrect multiplier has been applied, please contact us at business.rates@stockport.gov.uk

Rateable Value (RV)

Apart from properties that are exempt from business rates, each non-domestic property has a rateable value which is set by the Valuation Office Agency (VOA), an agency of His Majesty's Revenue and Customs. They compile and maintain a full list of all rateable values, available at www.gov.uk/voa. The rateable value of your property is shown on the front of your bill.

The VOA may alter the valuation if circumstances change. The ratepayer (and certain others who have an interest in the property) can also check and challenge the valuation shown in the list if they believe it is wrong. Further information about the grounds on which challenges may be made and the process for doing so can be obtained by contacting the VOA, or by visiting the VOA website: www.gov.uk/guidance/how-to-check-your-rateable-value-is-correct

Revaluations

Rateable values are reassessed every three years to reflect changes in the property market. The most recent revaluation took effect on 1 April 2026.

Frequent revaluations ensure the system continues to be responsive to changing economic conditions. The RV broadly represents the yearly rent the property could have been let for on the open market on a particular date specified in legislation. For the current rating list, this date was set as 1 April 2024.

Business Rate Reliefs

The information is published by Stockport Metropolitan Borough Council and forms part of the Non-Domestic Rates Notice as prescribed in the Council Tax and Non-Domestic Rating (Demand Notices)(England)(Amendment) Regulations 2023. No13.

You may be entitled to a reduction in your business rates bill depending on your circumstances. Full details are available at www.stockport.gov.uk/reductions-and-reliefs

Small Business Rates Relief

Small Business Rates Relief reduces business rates for smaller properties.

The amount is dependent on the rateable value of the property:

- £12,000.00 or less: 100% Small Business Rates Relief
- £12,000.01 to £15,000: Tapered relief gradually reducing from 100% to 0%.

If your business occupies more than one property, then you can still receive relief on your main property provided that the RV on each of your other properties is less than £2,900 and the combined RV of all properties is less than £20,000. From April 2026 the rules about receiving Small Business Rates Relief for businesses who occupy more than one property are changing, meaning you can keep relief on your main property for up to 3 years (previously you could only keep relief for 1 year).

If your business is eligible to receive relief, then you will need to contact the **Business Rates** team to tell them about any of the following changes which may affect the amount of relief we can award:

- (a) you move out of the property,
- (b) you occupy an additional property, or
- (c) there is an increase in the rateable value of a property you occupy in another area.

Charity and Community Amateur Sports Club Relief

Charities and registered Community Amateur Sports Clubs are entitled to 80% relief where the property is occupied by the charity or the club and is wholly or mainly used for the charitable purposes of the charity (or of that and other charities), or for the purposes of the club (or of that and other clubs). The local authority has discretion to give further relief on the remaining bill.

Transitional Rate Relief

At a revaluation, some ratepayers will see reductions or no change in their bill whereas some ratepayers will see increases. Transitional relief schemes are introduced at each revaluation to help those facing increases. Transitional relief is applied automatically to bills. Further information about transitional arrangements may be obtained from the council or at www.gov.uk/introduction-to-business-rates

Local Discounts and Hardship Relief

Stockport Council may award discretionary discounts or hardship relief in exceptional circumstances. Full details are available at www.stockport.gov.uk/reductions-and-reliefs

Temporary Reliefs

Temporary reliefs may be introduced nationally by Government. Further details are available at www.gov.uk/apply-for-business-rate-relief Please contact us for the most up-to-date information.

Pub and Live Music Venue Relief

For 2026/27, qualifying pubs and live music venues will receive 15% relief on top of the new Retail, Hospitality and Leisure multipliers and any support you are eligible for through Transitional Relief or the Supporting Small Business scheme. In 2027/28 and 2028/29 bills will then be frozen in real terms.

Unoccupied Property

Business rates are payable on most unoccupied non-domestic properties. However, they are not payable for the first three months that the property is empty. This is extended to six months in the case of certain industrial premises, whilst certain other properties such as vacant listed buildings are not liable for business rates until they are reoccupied. You can find out more information about exemptions by contacting the **Business Rates** team or at <https://www.gov.uk/apply-for-business-rate-relief>

Subsidy Control

Any business rates relief or discount may be subject to the national subsidy control rules. Further information is available at www.gov.uk/government/collections/subsidy-control-regime

Rating Advisers

Ratepayers do not have to be represented in discussions about their rateable value or their rates bill. 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) are qualified and are regulated by rules of professional conduct designed to protect the public from misconduct.

Before you employ a rating adviser or company you should check that they have the necessary knowledge and expertise, as well as appropriate indemnity insurance. Take great care and, if necessary, seek further advice before entering into any contract.

Paying Your Business Rates

Please pay your instalments by the due dates shown on your bill. For example, payment for an instalment which is due on 15 April 2026 **must** reach us by 15 April 2026.

If you are struggling to pay, please contact us as soon as possible so we can support you.

If you fall behind with your payments, or you don't meet your instalment due date, we will send you a reminder. This gives you seven days to bring your payments up to date.

If you bring your account up to date but fall behind again, we will send you a second reminder.

If you do not bring your account up to date after receiving a second reminder then you will lose your right to pay by instalments, and the full years business rates will become due.

We will then issue you with a court summons where we apply for a liability order which if granted will give us further options to recover any amount that is outstanding. We will also add costs of £111.00 to the amount you owe.

If you do not contact us within 14 days of a liability order being granted, we will ask an enforcement agent to recover the amount that is owed.

As well as the outstanding business rates you owe and summons costs which will have been incurred a referral to the Enforcement Agent will also add further costs, details of which can be viewed at www.legislation.gov.uk/uksi/2014/1/contents

We employ the following enforcement agent:

Jacobs
6 Europa Boulevard
Birkenhead
Merseyside
CH41 4PE

Phone: 0151 650 4800

Website: www.jacobsenforcement.com

The enforcement agent acting on our behalf should behave professionally, follow set procedures, and only take appropriate action.

The information is published by Stockport Metropolitan Borough Council and forms part of the Non-Domestic Rates Notice as prescribed in the Council Tax and Non-Domestic Rating (Demand Notices)(England)(Amendment) Regulations 2023. No13.

If you have any concerns about how the enforcement agent has behaved, then you can raise them with us either by telephone, letter, email or by making a complaint. You can also contact the enforcement agent directly to raise your concerns with them.

Local Taxation

Local Taxation is a way of raising money to pay for the services provided by the local council. These services include social services, libraries, street lighting, refuse collection, education, leisure services etc.

The Local Taxation team is responsible for billing, collecting and taking payment of Council Tax and business rates as well as recovering any unpaid Council Tax and business rates. Local Taxation will use the personal data it collects about you for the purposes of:

- Assessing liability for Council Tax or business rates
- Administering these accounts, including keeping and updating records
- Checking eligibility for, and entitlement to, any discount, relief or exemption
- Processing payments
- Recovering any unpaid Council Tax, business rates or other monies
- Preventing and detecting fraud and other crimes where necessary.

Personal Data

Where the law requires or allows us to, we may disclose your personal data to internal Council departments or to third parties for these or related purposes. These may include bailiffs, tracing agents, debt collection agencies, the courts, the police, HM Revenue & Customs, the Audit Commission, the Department for Work and Pensions, your employer, the Council's Housing Benefit and Council Tax Support department, the Valuation Office Agency and Stockport Homes.

Information Supplied with Demand Notices

Information relating to the relevant and previous financial years in regard to the gross expenditure of the local authority is available at www.stockport.gov.uk/what-your-council-tax-pays-for. A hard copy is available on request by writing to the council.

PLEASE LET US KNOW IF YOU OR YOUR BUSINESS ARE MOVING

View your business rates information and request electronic billing

You can view information about your business rates account online at www.stockport.gov.uk/view-your-business-rates-information including:

- your personal information related to business rates
- calculations, payment dates and reductions

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- immediate access to new bills and an archive of past e-bills online
- a faster response to your enquiries

Contact Us

Please visit our website www.stockport.gov.uk/businessrates for contact information.

Whether you are starting up a business, trying to develop your company or thinking of relocating to Stockport, a range of services are available to help you including business support advice, and networking events. If you want to know more about the support that is available including information on available sites and premises for business in Stockport then please contact the Council's Economic Development Team on 0161 474 3737 or email:

econdev@stockport.gov.uk or by visiting
www.stockport.gov.uk/business

Business Information

For advice on starting up in business and advice for existing businesses please contact the Business Growth Hub on 0161 359 3050, visit www.businessgrowthhub.com or email:
BGH@growthco.uk

Waste Removal

Please note that non-domestic rates **do not** include the collection of refuse. Separate arrangements need to be made for refuse collection and for compliance with the legal requirements of the Environmental Protection Act 1990.

Domestic Properties

For further information about bandings, charges or payment please visit our website
www.stockport.gov.uk/counciltax

Other Useful Telephone Numbers

Business Rates: **0161 474 5188**

Council Tax: **0161 217 6014**

Business Debtline: **0800 197 6026** (Free, independent confidential advice about business debts)