

Portfolio holder decision – Portfolio holder for Finance and Corporate – 16 March 2026

Business Rates Support for 2026/27

Purpose	For Decision
Classification	Public
Executive Summary	<p>At the 2025 Autumn Budget the Chancellor announced that the 2026 Supporting Small Business Relief (SSBR) scheme to support businesses from 1 April 2026. This support will limit bill increases following the April 2026 revaluation.</p> <p>On 27 January 2026, the government announced that eligible pubs and live music venues in England will receive a 15% reduction on their business rates bills for the 2026/27 financial year. The government expects all local authorities to use its discretionary powers to adopt a local policy to provide this rate relief to all eligible businesses, and has provided guidance to local authorities.</p>
Recommendation(s)	To approve the Pubs and Live Music Venue rate relief policy (Appendix 1) and Supporting Small Business relief policy (Appendix 2).
Reasons for recommendation(s)	To support eligible businesses with their business rate bills for 2026/27.
Ward(s)	All
Portfolio Holder(s)	Cllr Jeremy Heron, Finance and Corporate
Strategic Director(s)	Alan Bethune – Corporate Resources and S151 Officer Peter Matthew - Housing and Communities
Officer Contact	Ryan Stevens Service Manager – Revenues, Benefits and Customer Services Ryan.stevens@nfdc.gov.uk

Introduction and background

1. On 27 January 2026, the government announced that eligible pubs and live music venues in England will receive a 15% reduction on their business rates bills for the 2026/27 financial year. This relief will provide support to pubs and live music venues following the April 2026 revaluation and the ending of the retail, hospitality and leisure discount, and in addition to other support announced by the government, including the retail, hospitality and leisure multiplier and transitional relief.
2. On 27 January 2026, the government also announced that eligible pubs and live music venues' business rates bills would be frozen in real terms in 2027/28 and 2028/29. Separate guidance will be provided for the delivery of that measure ahead of the relevant financial years.
3. Properties that meet the eligibility criteria for pubs and live music venues relief will be occupied hereditaments which meet all of the following conditions for the chargeable day:
 - a. They are wholly or mainly being used:
 - as a pub
 - as a live music venue.
4. At the 2025 Autumn Budget the Chancellor announced that the 2026 Supporting Small Business Relief (SSBR) scheme to support businesses for the years 2026/27 to 2028/29. This support will cap bill increases at £800 per year or the relevant caps within transitional relief (whichever is the greatest) for any business losing some or all of their:
 - a. Small Business Rate Relief or Rural Rate Relief,
 - b. 40% Retail Hospitality and Leisure Relief, and/or
 - c. 2023 Supporting Small Business Relief.

Corporate plan priorities

5. The policies confirms our commitment to supporting businesses.

Options appraisal

6. Although the reliefs are discretionary, the government is expecting all local authorities to adopt a scheme and award the rate reliefs to all eligible businesses. As any relief awarded is reimbursed, and additionally, eligible ratepayers will be expecting the financial support, these policies will support eligible businesses who will welcome the support.

Consultation undertaken

7. There has been no consultation undertaken; however the policies have been considered in conjunction with government guidance.

Financial and resource implications

8. There are no financial requirements as providing this relief as the Government will reimburse billing authorities that use their discretionary relief powers, under Section 47 of the Local Government Finance Act 1988, as amended, to grant the relief.
9. Central government will fully reimburse local authorities for the local share of the discretionary relief Scheme (using a grant under section 31 of the Local Government Act 2003).
10. There are no additional resource requirements.

Legal implications

11. There are none. However, although the rate relief is discretionary, the government expects all local authorities to adopt a policy, and if the rate relief was not awarded to eligible businesses the Council could be subject to challenges, including judicial review, along with the associated adverse publicity.

Risk assessment

12. There are none.

Environmental / Climate and nature implications

13. There are none.

Equalities implications

14. There are none.

Crime and disorder implications

15. There are none.

Data protection/ Information governance/ ICT implications

16. There are none.

Conclusion

17. These policies will ensure that rate relief in 2026/27 will be awarded to eligible pubs and live music venues and to those eligible for Supporting Small Business rate relief to support businesses with their business rate bills following the April 2026 revaluation.

Portfolio holder endorsement

18. I agree to the recommendations of this report and fully support the policies.

Signed: **Cllr Jeremy Heron**

Dated: 16 March 2026

Appendices:

Appendix 1 – Pubs and Live Music Venues rate relief policy

Appendix 2 – Supporting Small Business relief policy

Background Papers:

Date on which notice given of this Decision – 16 March 2026

This decision is not for call-in. This is because, in the opinion of the Section 151 Officer and Monitoring Officer, it should be implemented urgently. The business rate support will support businesses from 1 April 2026 and the policies have been developed as a direct response to Government policy.