

Business Rates – Key Changes from April 2026

All non-domestic properties in Scotland have been revalued for a new Valuation Roll effective from 1 April 2026. Non-domestic rates are calculated by multiplying a property's rateable value by the annual poundage rate. The Scottish Government have announced the following Rates poundage for 2026/27. Decreasing the Basic rate to 48.1p for Properties under a Rateable Value of £51,000. Decreasing the Intermediate rate to 53.5p for properties with a Rateable Value from £51,001 - £100,000. Decreasing the Higher Property rate to 54.8p for properties with a Rateable Value greater than £100,000

Revaluation Transitional Rates Relief

Revaluation Transitional Relief will apply for the next three years (2026-27 to 2028-29). It will cap increases in gross rates liabilities for properties that see the largest rises in the rateable value at revaluation (see table below). This has been applied automatically, any entitlement will already be showing on your demand notice.

Year-on-year Revaluation Transitional Relief caps (%),

	2026-27	2027-28	2028-29
Small (rateable value up to £20,000)	15%	22%	38%
Medium (rateable value £20,001 to £100,000)	30%	44%	75%
Large (rateable value over £100,000)	50%	75%	113%

Other Available Reliefs

Retail, Hospitality & Leisure Relief

- 15% relief for eligible properties with a rateable value up to £100,000.
- Capped at £110,000 per business per year.
- Application required annually at www.fife.gov.uk/RHLA

Licensed Premises & Music Venue Relief

- 40% relief for eligible properties up to £100,000 rateable value.
- Capped at £110,000 per business per year.
- Application required annually at www.fife.gov.uk/RHLA

Small Business Bonus Scheme (SBBS) – Eligibility Changes, multiple properties

- If you have more than one property in Scotland and receive SBBS, this relief was removed for properties in Fife on 31 March 2026.
- If your combined rateable value remains under £35,000, you can reapply at www.fife.gov.uk/sbbs

Small Business Bonus Scheme (SBBS) – Eligibility Changes, Shooting Rights

- Eligible if used only for deer management or vermin control, associated with crofts or agricultural tenancies, leased for new entrants or environmental purposes, or rights not exercised. If your demand notice relates to shooting rights, your SBBS ended on 31 March 2026, and you must reapply at www.fife.gov.uk/sbbs

Small Business Bonus Scheme (SBBS) – Eligibility Changes – Short Term Let Licensed Premises.

- Eligible only if operators requiring a short-term license to operate, have a license. If your demand notice relates to a short-term-let-licensed property, your SBBS ended on 31 March 2026, and you must reapply at www.fife.gov.uk/sbbs

Small Business Transitional Relief

- Supports ratepayers losing SBBS, Rural Relief, Hospitality Relief, or Transitional Relief (from the 2023 cycle).
- If eligible, you will pay 25% of the increase in 2026–27, 50% in 2027–28, and 75% in 2028–29.
- Applications can be made at www.fife.gov.uk/tr however if you are applying for small business bonus relief, you will not require a separate Transitional Relief application.

Self-Catering Transitional Relief

- Limits revaluation increases for self-catering units over three years (2026-27 15%, 2027-28 32.3%, 2028-29 52.1%).
- Requires an application and a valid short-term let license.
- Applications can be made at www.fife.gov.uk/tr however if you are applying for small business bonus relief, you will not require a separate Transitional Relief application.
- We do not have the required software to award this relief. Revised demand notices will be issued as soon as possible.

Electric Vehicle Charging Point Relief

- 100% relief for 10 years where a property consists wholly or mainly of a public EV charging point.
- Applications will be available online soon.

Next steps if you are applying for Relief

- After you apply for relief, revised demand notices are expected to be issued by July (except those which are awaiting Self-Catering Transitional Relief).
- You may wish to make payments in the interim; any payments received will be reflected on your revised demand notice.
- If you choose not to make any payments, your full annual charge will be split over a reduced instalment period, e.g., July to February.
- Recovery action will be paused until July.
- Annual payers should pay in September as normal.
- Any change of circumstances can be notified at www.fife.gov.uk/businessrates

If you have any questions about your non-domestic rates demand notice or this insert you can visit our website at www.fife.gov.uk/businessrates or email us at rates.team@fife.gov.uk