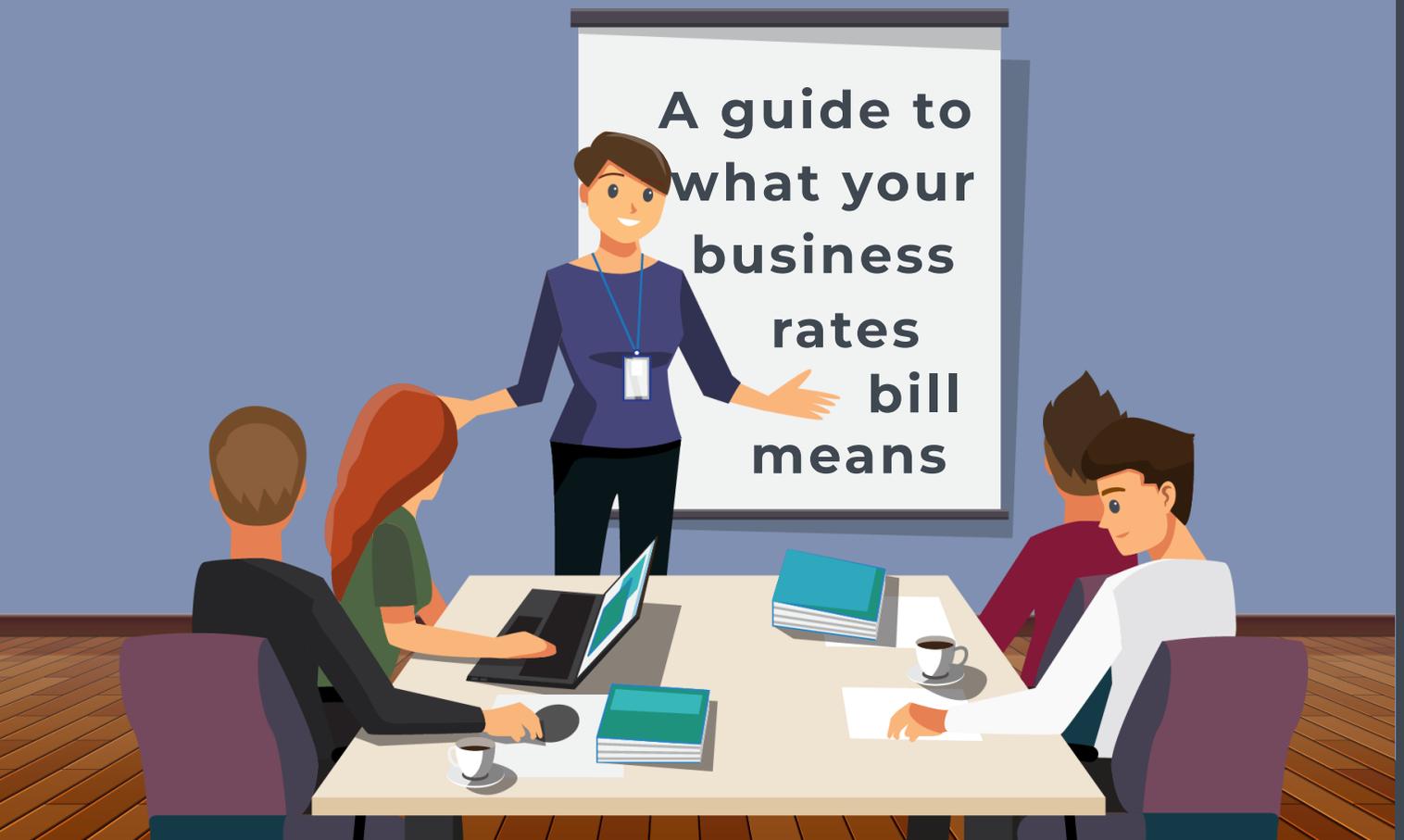


# YOUR GUIDE

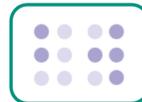
## To National Non-Domestic Rates 2026/2027

### Explanatory Leaflet



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**We are happy to provide this document  
in large print, audio, braille and British  
Sign Language.**

# How we are funded

Did you know only **31%** of our funding comes from Council Tax?



## Re-distributed Business Rates

(money received from Welsh Government)  
12%

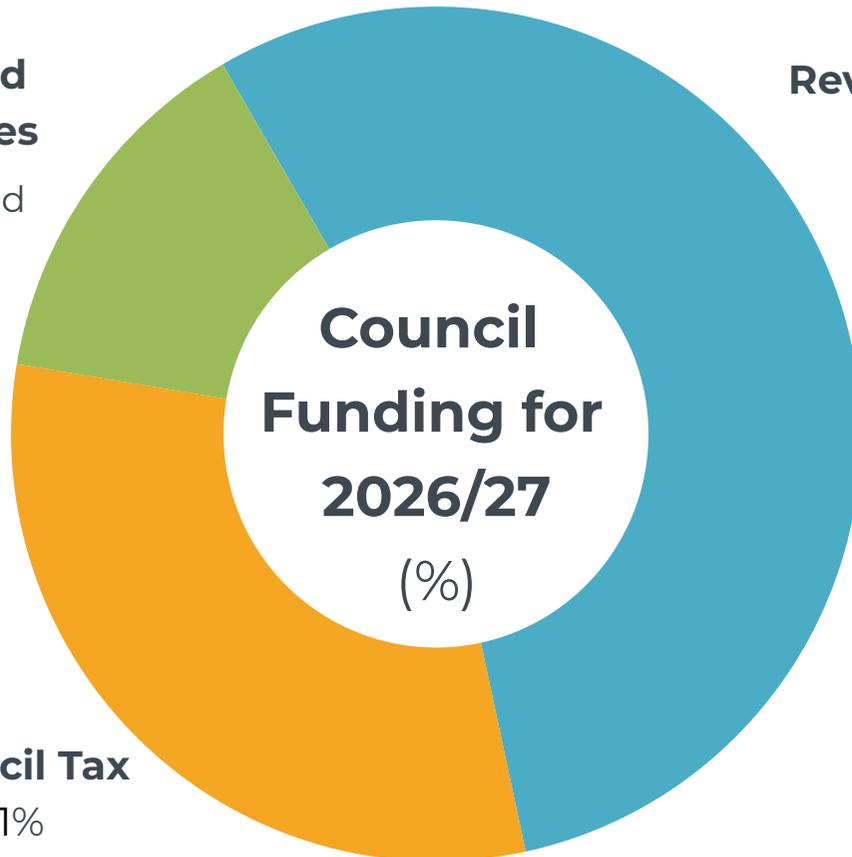
## Revenue Support Grant

(money we receive from Welsh Government)  
57%

## Council Tax

31%

**Council Funding for 2026/27**  
(%)



Revenue Support Grant                    **£193m**

Amount raised from Council Tax Payers                    **£107.5m**

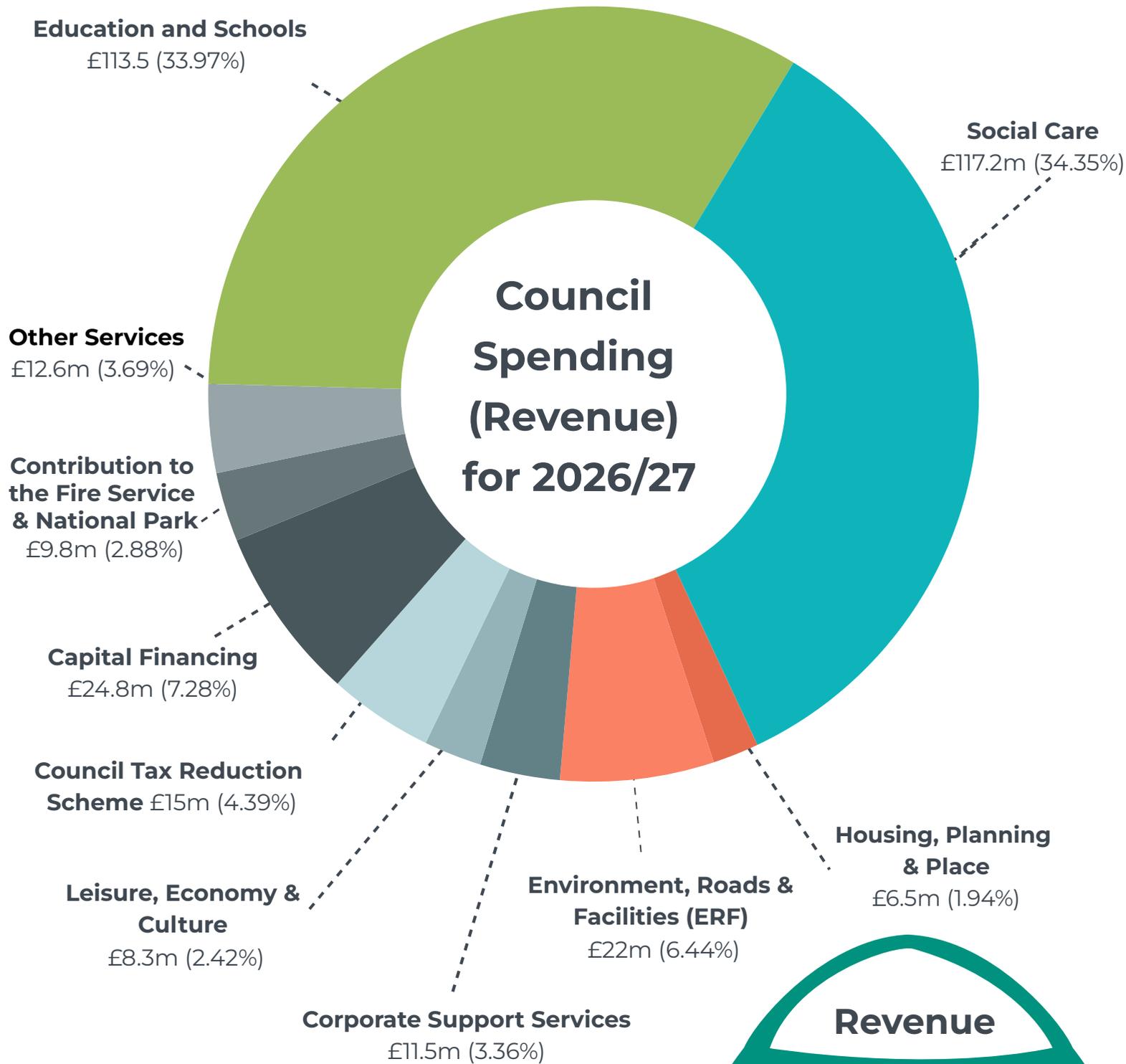
Re-distributed Business Rates                    **£40.5m**

**Total                    £341m**



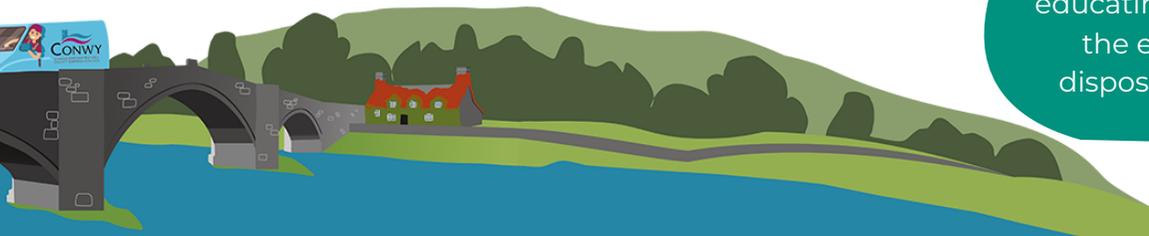
# How we spend the revenue funding

For the financial year April 2026 to March 2027 the Council has a **revenue budget** of **£341m** to invest in the community -



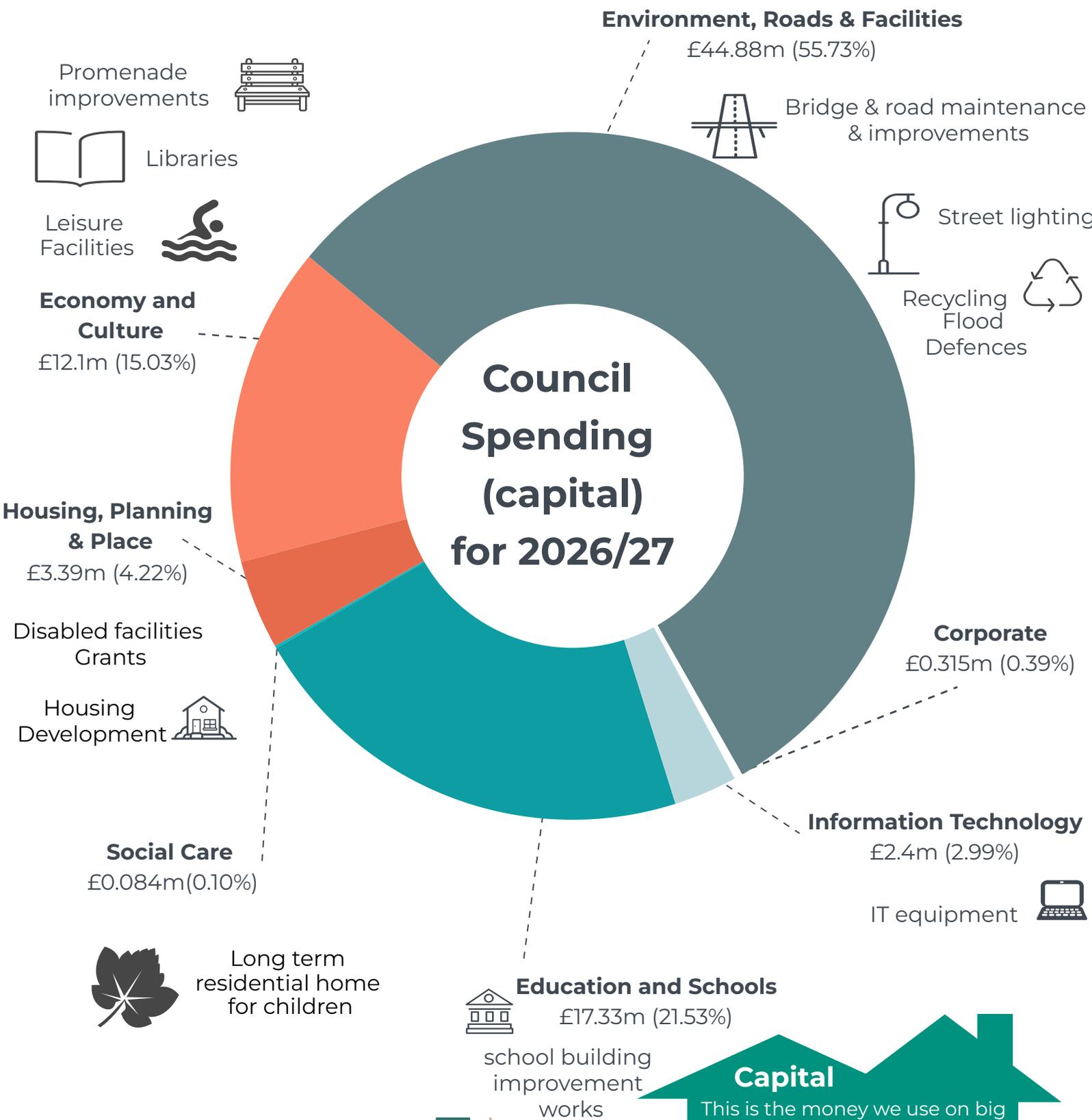
## Revenue

This is the money we use to pay for your day to day services - such as educating your children, caring for the elderly and collecting & disposing of your recycling and waste.



# How we spend the capital funding

For the financial year April 2026 to March 2027 the Council has a **capital budget** of **£81.53 million** to invest in the community. Here are some examples -



**Capital**  
This is the money we use on big investments - such as roads, buildings, schools, recycling wagons and leisure centres etc.



# How business rates are calculated

**Business Rates are a tax based upon the 'Rateable Value' of a non-domestic property.**

**For example**

Rateable Value		Business Rates Standard multiplier		Business Rates Liability
7,000	×	0.502	=	£3,514

A rate liability is calculated by multiplying the relevant Non-Domestic Rating Multiplier by the Rateable Value of a property.

From 1 April 2026, there are three multipliers which may apply to a property in Wales. The multipliers announced for 2026/27 are as follows:

- a retail multiplier of 0.350, applicable to small to medium sized retail shops with a rateable value below £51,000;
- a standard multiplier of 0.502, applicable to most other properties; and
- a higher multiplier of 0.515, applicable to properties with a rateable value above £100,000.



# Your Guide to business rates 2026/27

**The information given below explains some of the terms which may be used on a non-domestic rate demand and in the supporting information. Further information about liability to non-domestic rates may be obtained from the Council.**

## Non-domestic rates

The non-domestic rates collected by billing authorities are paid into a central pool and redistributed to county and county borough councils and police and crime commissioners. Your council and police and crime commissioner use their shares of redistributed rate income, together with income from their council tax payers, revenue support grant provided by the Welsh Ministers and certain other sums, to pay for the services they provide. Further information about the non-domestic rates system, including what reliefs are available may be obtained via [www.businesswales.gov.wales](http://www.businesswales.gov.wales)

## Rateable Value

The rateable value of non-domestic property is fixed in most cases by an independent valuation officer of the Valuation Office Agency which is an Executive Agency of His Majesty's Revenue and Customs (HMRC). They compile and maintain a full list of the rateable values of all non-domestic properties in Wales, available on their website [www.voa.gov.uk](http://www.voa.gov.uk).

All non-domestic property is normally revalued every 3 years. From 1 April 2026 the rateable value of a property represents its annual open market rental value as at 1 April 2024. For composite properties which are partly domestic and partly non-domestic the rateable value relates to the non-domestic part only. The values of all property in respect of which rates are payable to your authority are shown in the local rating list, a copy of which may be inspected at The Valuation Office Agency, or at the Coed Pella office of Conwy County Borough Council, Conway Road, Colwyn Bay, LL29 7AY.

To find out how your Business Rates are calculated please visit [Business Rates Wales](#)

## Revaluation

The next Revaluation for Business Rates premises will take effect from 1 April 2026 based on the rental market as at 1 April 2024. Business rates revaluations update rateable values - and therefore rates bills - to reflect changes in the rental market. This helps ensure that shifts in economic activity, which have driven changes in market values, are fairly reflected in business rates liabilities. The government is required by law to introduce transitional arrangements at each Revaluation. These have been previously used to support businesses to adjust to their new bills.

## Alteration of rateable value

If you are concerned that your Business Rates may be incorrect you can check the information that the Valuation Office Agency has used and let them know if something is incorrect using this guide:- [check-and-challenge-step-by-step](#)  
You may use the [general enquiries form](#) to contact the Valuation Office

## Non-domestic rating multiplier

From 1 April 2026, there are three multipliers which may apply to a property in Wales. The provisional multipliers announced for 2026/27 are as follows:

- a retail multiplier of 0.350, applicable to small to medium sized retail shops with a rateable value below £51,000;
- a standard multiplier of 0.502, applicable to most other properties; and
- a higher multiplier of 0.515, applicable to properties with a rateable value above £100,000.

After gross liability is calculated by combining the rateable value and the relevant multiplier, it may be reduced as a result of relief. Further information on the range of non-domestic rates reliefs can be found on our [Business Wales](#) webpages.

The official Property Description of your premises - set by the Valuation Office Agency and shown in the 2026 Rating List - determines the rateable value used in the calculation of your Business Rates Demand Notice.

Queries about the description or rateable value of your property should be directed to the Valuation Office Agency (VOA). Contact details can be found on the [VOA website](#)

A lower retail multiplier for small to medium sized shops is intended to help re-balance the non-domestic rates system in their favour. This recognises the unique challenges faced by 'bricks and mortar' retail shops, not least through their exposure to competition from online retailers.

The retail multiplier applies to properties with rateable values below £51,000 and one of the following descriptions in a local rating list:

- kiosk and premises
- pharmacy and premises
- post office and premises
- shop and premises
- shop, post office and premises.

These descriptions have been selected because they are applied to target property types which are wholly or mainly used for the sale of goods to visiting members of the public.

The retail multiplier does not apply to large shops, department stores, hypermarkets and superstores. It also does not apply to properties which are wholly or mainly used for the sale of services (e.g. banks, betting shops and salons) or food and drink for consumption on the premises (e.g. cafes, pubs and restaurants).

## **Non-Domestic Rates – Multipliers | Business Wales**

### **Unoccupied property rating**

Owners of unoccupied non-domestic properties may be liable to empty property rates which are charged at 100% of the normal liability. Liability begins after the property has been empty for 3 months or, in the case of certain industrial properties, after the property has been empty for 6 months. Certain types of property are exempt from empty property rates.

### **Transitional rate relief**

The Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2025 make provision for transitional relief for small businesses adversely impacted by the revaluation of non-domestic hereditaments taking effect from 1 April 2026. Full details including the eligibility criteria, the exceptions, the procedural requirements and the relevant rates reliefs are available on [Conwy's website](#).

### **Proposals and appeals**

Information about the circumstances in which a change in rateable value may be proposed and how such a proposal may be made is available from the local valuation office shown above. Further information about the appeal arrangements may be obtained from the Council or from the Valuation Office Agency. The Valuation Tribunal for Wales provides a free independent appeals service dealing with appeals about Non-Domestic Rates and Council Tax. Their contact details can be found here [www.valuation-tribunals-wales.org.uk](http://www.valuation-tribunals-wales.org.uk)

### **Charitable and discretionary relief**

Charities and community amateur sports clubs are entitled to 80% relief from rates on any non-domestic property where -

- (a) in the case of charities, the property is wholly or mainly used for charitable purposes; or
- (b) in the case of a club, the club is registered with HM Revenue & Customs.

Billing authorities have discretion to remit all or part of the remaining 20% of the bill on such property and can also give relief in respect of property occupied by certain bodies not established or conducted for profit.

For more information regarding clubs you should contact HM Revenue & Customs address, (website is [www.hmrc.gov.uk](http://www.hmrc.gov.uk)). Should you wish to apply for Charitable and Discretionary Rate Relief you can apply on [Conwy's Website](#), these are also available for download [here](#).

You must inform Conwy County Borough Council's Business Rate Section if you are in receipt of either Mandatory or Discretionary Rate Relief and your circumstances change. This Authority must also give you 12 months notification of any change to relief which has already been granted.

## Food and Drink Hospitality Rates Relief 2026/27

This relief is aimed at eligible businesses in the food and drink hospitality sector, for example pubs, restaurants, cafés, bars and live music venues. The aim of the relief is to support these sectors to manage continued cost pressures.

The Welsh Government will provide grant funding to all 22 local authorities in Wales to deliver Food and Drink Hospitality Rates Relief to eligible businesses for 2026/27. The relief will support eligible occupied properties by offering a discount of 15% on non-domestic rates bills for such properties. For more information can be found on [Business Wales](#)

## Improvement Relief

Welsh Government has introduced a new Non-Domestic Improvement Relief Scheme from 1 April 2024.

The Welsh Government recognises that many businesses see the NDR system as a disincentive to investing in property improvements, as any resulting increase in a property's rateable value may lead to a higher bill. Improvement relief has been introduced to help address this potential barrier to growth and investment in the tax-base, from 1 April 2024.

The relief is intended to support ratepayers investing in improvements to their non-domestic properties which will support their business, by providing relief from the effect of a resulting rateable value increase on their NDR liability for a period of 12 months. Further information on how to apply can be found [here](#).

## UK Subsidy Control Regime

The UK subsidy control regime began on 4 January 2023. It enables public authorities, including devolved administrations and local authorities, to give subsidies that are tailored to their local needs, and that drive economic growth while minimising distortion to UK competition and protecting our international obligations. Further information can be found on [www.gov.uk](http://www.gov.uk)

## Increases to Welsh Government Funded Rates Relief

### Small business rate relief

"The Non-Domestic Rating (Small Business Relief) (Wales) Order 2017"(3) makes provision for rates relief for small businesses. Full details including the eligibility criteria, the exceptions, the procedural requirements and the relevant rates reliefs are available from the billing authority. If you believe that you may be eligible for this relief, or have any enquiries, please contact the Business Rates Unit on **01492 576609** or via E-mail at [nndr.enquiries@conwy.gov.uk](mailto:nndr.enquiries@conwy.gov.uk), which is responsible for determining your eligibility for relief. Business premises with a rateable value up to £6,000 will receive 100% relief and those with a rateable value between £6,001 and £12,000 will receive relief that will be reduced on a tapered basis from 100% to zero.

	Rateable Value (£)	Relief (%)
Rateable Value	0 to 6,000	100
Rateable Value	6,001 to 12,000	Tapered from 100 to 0
Child Care	not applicable	100% relief for all registered child care properties
Post Office	0 to 9,000	100
Post Office	9,001 to 12,000	50

## Two Property Limit

From 1 April, 2018, Ratepayers are only entitled to Small Business Rate Relief on a maximum of two properties (excluding Child Care and Post Offices). Where the ratepayer is liable for Business Rates for more than two properties, the award is based on the two that have the highest notional values, i.e. either the RV (if less than or equal to £6,001) or calculated by the appropriate formula. Please note that where a ratepayer is liable to pay non-domestic rates for more than two hereditaments shown on a local non-domestic rating list which satisfy only the conditions in article 7 (rateable value conditions), the ratepayer must give notice of those hereditaments to the billing authority for that list in accordance with article 13.

**If any ratepayer has any enquiries regarding rates relief or future payments then these should be made to the local authority.**

# Did you know the Council can also provide you with the following services at a competitive rate?

## Rent of Industrial & Business Units



## Trade Waste



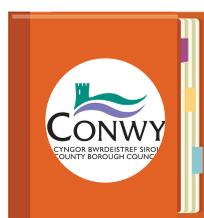
## Hire of Meeting Rooms



## Concessions, Leases & Licences



## Conwy Business Directory



## Parking Dispensations



## Conwy Business Support



## Conwy Business Support Grant



## First Aid Training Courses



## Drainage Clearance



## Highway Licenses



# BE DIGITAL

Conwy is modernising

**Did you know Conwy offers the following services?**

## Direct Debit

Many Businesses in your area are signing up to pay by Direct Debit every day. It is one of the simplest, safest and most cost effective ways to pay your bill – So why not join them!

There are 2 dates available giving you the flexibility to choose a date that suits your business and your bill can either be paid over 10 or 12 months. Visit [www.conwy.gov.uk/business-rates](http://www.conwy.gov.uk/business-rates) to sign up.

## E-Billing

At Conwy County Borough Council we are constantly aiming to improve our service delivery, reduce costs and help the environment. One such way is by offering a service where customers can receive their correspondence by E-mail, reducing printing and postage costs and customers also receive their bills more efficiently

A number of our Businesses have embraced the switch to using more digital services and have chosen to receive their Business Rate Bills by E-mail - to join the crowd visit [www.conwy.gov.uk/business-rates](http://www.conwy.gov.uk/business-rates) to find out more!



[www.conwy.gov.uk/businessrates](http://www.conwy.gov.uk/businessrates)



[nndr.enquiries@conwy.gov.uk](mailto:nndr.enquiries@conwy.gov.uk)



01492 576609



**Textphone:** Dial 18001 + the number of the service you want to contact

### Write to Us

PO Box 1  
Colwyn Bay  
LL29 0GG

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