

This roadmap sets out what is changing in Scotland's non-domestic (business) rates system and when, so that ratepayers can plan ahead with confidence. It is designed for business and property owners, investors, and advisors who need to understand key dates for revaluations, reliefs, and appeals between now and the 2026 revaluation.

By highlighting the main milestones in a clear, year by year timeline, it can help you anticipate cashflow impacts, make informed decisions on occupation and investment, and ensure you do not miss any deadlines that could affect your rates liability.

For expert advice and guidance contact:

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ANNUAL CYCLE (every year)

December
Scottish Budget sets proposed poundage and relief changes for the following financial year.

January - February
Non-domestic rates regulations and Budget Bill stages in the Scottish Parliament.

1 April
New poundage and any updated reliefs take effect at the start of the new financial year.

2026 TIMELINE

20 February 2026
Pre agreement period for the 2026 revaluation closes.

15 March 2026
Valuation roll for the 2026 revaluation is made up (finalised by Assessors).

- 1 April 2026**
- 2026 revaluation takes effect, based on rents at the 1 April 2025 tone date.
 - New valuation roll published on the Scottish Assessors Association website and used for rates bills.
 - General Revaluation Transitional Relief introduced for 2026 27 to 2028 29.
 - Small Business Transitional Relief for properties losing or seeing reductions in Small Business Bonus Scheme, Rural Rates Relief, hospitality relief or 2023 Small Business Transitional Relief on 1 April 2026 (for 2026 27 to 2028 29).
 - 15% relief for eligible retail, hospitality and leisure properties on the Basic or Intermediate Property Rate (rateable value up to and including £100,000), capped at £110,000 per business per year (2026 27 to 2028 29).
 - Extension and expansion of 100% relief for eligible retail, hospitality and leisure properties on islands (under the Islands (Scotland) Act 2018) and in Cape Wrath, Knoydart and Scoraig, capped at £110,000 per business per year (2026 27 to 2028 29).
 - Introduction of 100% relief for eligible Electric Vehicle charging points for 10 years (2026 27 to 2035 36).
 - Shootings and deer forests become ineligible for Small Business Bonus Scheme relief, except where:
 - rights are exercised solely for deer management (including preventing damage to woodland, agriculture, or for environmental management/vermin control); or
 - the property is a croft, or an agricultural/small landholding tenancy, or a lease for new entrants, or a lease agreed for environmental purposes.
 - Premises requiring a short term let licence lose eligibility for Small Business Bonus Scheme relief if they do not have the licence.
 - Fresh Start relief no longer available to property categories that are ineligible for Small Business Bonus Scheme relief.

31 July 2026
Deadline to submit a Proposal (appeal) where the 2026 revaluation valuation is considered wrong.