

# Revaluation 2026: 1 April 2026 - 31 March 2029

## What you need to know...

2025	2025	2026	2026	2026	2026
<b>1 Apr 2025</b> Valuation date: the RV is based on rental values prevailing at this date. Pre-agreement window opens.	<b>30 Nov 2025</b> Date on which Assessors will publish draft RVs & issue draft Valuation Notices to all ratepayers.	<b>Jan 2026</b> Scottish Budget announces poundage rates & reliefs for fiscal year 2026-27.	<b>20 Feb 2026</b> Pre-agreement period closes - ratepayers can seek to pre-agree their RV in advance of 1 Apr 2026.	<b>1 Apr 2026</b> New RVs will come into force, Valuation Roll published.	<b>31 Jul 2026</b> Deadline for lodging Revaluation proposals. Only limited options to appeal after this date.

**All Rateable Values will be updated on 1 April 2026 based on rental levels prevailing at 1 April 2025.**

**How much will I pay?** The tax liability is calculated by multiplying the Rateable Value by the appropriate tax rate, minus any reliefs. The current tax rates effective from 1 April 2025 are:

**Basic Property Rate:** RV £0 - £51,000 - 49.8p

**Intermediate Property Rate:** RV £51,001 - £100,000 - 55.4p

**Higher Property Rate:** RV 100,001 and over - 56.8p

For hospitality premises with a rateable value up to £51,000, a new 40% relief was introduced for 2025-26, capped at £110,000 per business.

All other existing reliefs, including the Small Business Bonus Scheme, will be maintained at current levels.

**Proposals/Appeals:** a new and onerous two-stage appeal process (Stage 1 Proposal, Stage 2 Appeal) came into force on 1 April 2023 and will be maintained for Revaluation 2026.

New and complex legislation governs the procedural requirements and makes it extremely onerous to prosecute a valid challenge against new assessments, compounded further by a short timeframe in which to lodge a proposal/appeal.

Detailed grounds of appeal, an alternative valuation, and all information and evidence in support of the grounds are required at the time a proposal is submitted. Deadline for Revaluation 2026 proposals is 31 July 2026.

**New for 2026 - Pre-Agreement Framework:** A new pre-agreement framework is in place to allow ratepayers to seek to pre-agree their rateable value in advance of the 2026 Revaluation. The pre-agreement window will close on 20 February 2026.

Pre-agreeing your value will provide certainty for budgeting purposes but limitations exist, including losing the right to appeal, and it will not be realistic or advisable for all ratepayers.

To ensure an optimal outcome through this process, engagement with assessors will be required at the earliest opportunity.

**Take action to avoid pitfalls:** act now to navigate this onerous tax and ensure your rateable value is set as low as possible for the duration of the Revaluation.

### CONTACT US:

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