### Annex A: Recalculation of BL for 2026SSBR excluding 23TR

All cases: RV 31/3/23 £3,300, RV 1/4/23 & 31/3/26 £14,750, RV 1/4/26 £22,750 (in medium TR band 26/27). **Ignores TRS.** Cohorts as at 31/3/26: A = SBRR/Rural, B = RHL 40% relief, C = 23SSB scheme and D = 23TR.

All values are annualised

Case 1: Cohorts A to D

Case 2: Cohorts A, B & D

#### CA for the property for 31/3/26

Gross Bill	£7,360.25
TR:	-£4,982.83
Bill after TR:	£2,377.42
SBRR:	-£198.30
Bill after SBRR:	£2,179.12
23SSB:	-£379.12
Bill after 23SSB:	£1,800
RHL relief	-£720.0
Bill after RHL Relief:	£1,080.0
Net Bill:	£1,080.0

#### CA for the property for 31/3/26

Gross Bill		£7,360.25
TR:		-£4,982.83
Bill after TR:		£2,377.42
SBRR:		-£198.30
Bill after SBRR:		£2,179.12
23SSB:	n/a	
Bill after 23SSB:		£2,179
RHL relief		-£871.6
Bill after RHL Relief:		£1,307.5
Net Bill:		£1,307.5

# Recalculation of CA for 31/3/26 ignoring 23TR for the purposes of 26SSB

Gross Bill		£7,360.25
TR:	ignored	,
Bill after TR:		£7,360.25
SBRR:		-£613.92
Bill after SBRR:		£6,746.33
23SSB:		-£4,946.33
Bill after 23SSB:		£1,800
RHL relief		-£720.0
Bill after RHL Relief:		£1,080.0
Net Bill:	•	£1,080.0

# $\label{eq:calculation} \mbox{Recalculation of CA for 31/3/26 ignoring 23TR} \\ \mbox{for the purposes of 26SSB}$

Gross Bill		£7,360.25
TR:	ignored	
Bill after TR:		£7,360.25
SBRR:		-£613.92
Bill after SBRR:		£6,746.33
23SSB:	n/a	
Bill after 23SSB:		£6,746
RHL relief		-£2,698.5
Bill after RHL Relief:		£4,047.8
Net Bill:		£4,047.8
•	•	•

26/27	BL for 26SSB:	£1,080.0

26/27 BL for 26SSB:	£4,047.8

#### CA for property for 1/4/26 before 26SSB

Gross Bill		£8,690.50
TR:		-£226.21
Bill after TR:		£8,464.29
SBRR:	n/a	
Bill after SBRR:		£8,464.29
26SSB:	ignored	
Bill after 26SSB:		£8,464
Net Bill:		£8,464.29

#### CA for property for 1/4/26 before 26SSB

Gross Bill		£8,690.50
TR:		-£226.21
Bill after TR:		£8,464.29
SBRR:	n/a	
Bill after SBRR:		£8,464.29
26SSB:	ignored	
Bill after 26SSB:		£8,464
Net Bill:		£8,464.29

### CA for property for 1/4/26 under 26SSB

BL (for 26SSB)	£1,080.0
Cash Cap	800
% Cap:	£162.00
CA under 26SSB	£1,880.0
SSB26 apply:	1

### CA for property for 1/4/26 under 26SSB

BL (for 26SSB)	£4,047.80
Cash Cap	800
% Cap:	£607.17
CA under 26SSB	£4,847.80
SSB26 apply:	1

# CA for property for 1/4/26 after 26SSB

Gross Bill	£	8,690.50
TR:		-£226.21
Bill after TR:	£	8,464.29
SBRR:	n/a	
Bill after SBRR:	£	8,464.29
26SSB:	- <del>2</del> -	6,584.29
Bill after 26SSB:	£	1,880.00
Net Bill:	£	1,880.00

# CA for property for 1/4/26 after 26SSB

Gross Bill		£8,690.50
TR:		-£226.21
Bill after TR:		£8,464.29
SBRR:	n/a	
Bill after SBRR:		£8,464.29
26SSB:		-£3,616.49
Bill after 26SSB:		£4,847.80
Net Bill:		£4,847.80

### Case 3: Cohorts A, C and D

#### Case 4: Cohorts A and D

### CA for the property for 31/3/26

### CA for the property for 31/3/26

Net Bill:		£1,800.0	Net Bill:		£2,179.1
Bill after RHL Relief:		£1,800.0	Bill after RHL Relief:		£2,179.1
RHL relief	n/a		RHL relief	n/a	
Bill after 23SSB:		£1,800	Bill after 23SSB:		£2,179
23SSB:		-£379.12	23SSB:	n/a	
Bill after SBRR:		£2,179.12	Bill after SBRR:		£2,179.12
SBRR:		-£198.30	SBRR:		-£198.30
Bill after TR:		£2,377.42	Bill after TR:		£2,377.42
TR:		-£4,982.83	TR:		-£4,982.83
Gross Bill		£7,360.25	Gross Bill		£7,360.25

# $\label{eq:calculation} \mbox{Recalculation of CA for 31/3/26 ignoring 23TR} \\ \mbox{for the purposes of 26SSB}$

# $\label{eq:continuous} \textbf{Recalculation of CA for 31/3/26 ignoring 23TR} \\ \textbf{for the purposes of 26SSB} \\$

Gross Bill		£7,360.25	Gross Bill		£7,360.25
TR:	ignored		TR:	ignored	
Bill after TR:		£7,360.25	Bill after TR:		£7,360.25
SBRR:		-£613.92	SBRR:		-£613.92
Bill after SBRR:		£6,746.33	Bill after SBRR:		£6,746.33
23SSB:		-£4,946.33	23SSB:	n/a	
Bill after 23SSB:		£1,800	Bill after 23SSB:		£6,746
RHL relief	n/a		RHL relief	n/a	
Bill after RHL Relief:		£1,800.0	Bill after RHL Relief:		£6,746.3
Net Bill:		£1,800.0	Net Bill:		£6,746.3
-			-		

26/27 BL for 26SSB: £1,800.0 26/27 BL for 26SSB: £6,746.3

### CA for property for 1/4/26 before 26SSB

### CA for property for 1/4/26 before 26SSB

Gross Bill	£9,828.00	Gross Bill	£9,828.00
TR:	-£1,363.71	TR:	-£1,363.71
Bill after TR:	£8,464.29	Bill after TR:	£8,464.29
SBRR:	n/a	SBRR:	n/a
Bill after SBRR:	£8,464.29	Bill after SBRR:	£8,464.29
26SSB:	ignored	26SSB:	ignored
Bill after 26SSB:	£8,464	Bill after 26SSB:	£8,464
Net Bill:	£8,464.29	Net Bill:	£8,464.29

### CA for property for 1/4/26 under 26SSB

### CA for property for 1/4/26 under 26SSB

BL (for 26SSB)	£1,800.00	BL (for 26SSB)	£6,746.33
Cash Cap	800	Cash Cap	800
% Cap:	£270.00	% Cap:	£1,011.95
CA under 26SSB	£2,600.00	CA under 26SSI	£7,758.28
SSB26 apply:	1	SSB26 apply:	1

### CA for property for 1/4/26 after 26SSB

### CA for property for 1/4/26 after 26SSB

Gross Bill		£9,828.00	Gross Bill		£9,828.00
TR:		-£1,363.71	TR:		-£1,363.71
Bill after TR:		£8,464.29	Bill after TR:		£8,464.29
SBRR:	n/a		SBRR:	n/a	
Bill after SBRR:		£8,464.29	Bill after SBRR:		£8,464.29
26SSB:		-£5,864.29	26SSB:		-£706.00
Bill after 26SSB:		£2,600.00	Bill after 26SSB:		£7,758.28
Net Bill:		£2,600.00	Net Bill:		£7,758.28

Case 5:	Coho	rts B	& D
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Gross Bill

Bill after TR:

Bill after SBRR:

Bill after 23SSB:

Bill after RHL Relief:

TR:

SBRR:

23SSB:

RHL relief

Net Bill:

#### Case 6: Cohorts C & D

CA for the property for 31/3/26

#### CA for the property for 31/3/26

#### £7,360.25 Gross Bill £7,360.25 -£4,982.83 TR: -£4,982.83 £2,377.42 Bill after TR: £2,377.42 SBRR: n/a n/a Bill after SBRR: £2,377.42 £2,377.42 n/a 23SSB: -£577.42 Bill after 23SSB: £2,377 £1,800 -£951.0 RHL relief n/a £1,426.5 Bill after RHL Relief: £1,800.0

Net Bill:

# Recalculation of CA for 31/3/26 ignoring 23TR for the purposes of 26SSB

# Recalculation of CA for 31/3/26 ignoring 23TR for the purposes of 26SSB

ignored

n/a

n/a

£1,800.0

£7,360.25

£7,360.25

£7,360.25

-£5,560.25

£1,800

£1,800.0

£1,800.0

£9,828.00

Gross Bill		£7,360.25	Gross Bill
TR:	ignored		TR:
Bill after TR:		£7,360.25	Bill after TR:
SBRR:	n/a		SBRR:
Bill after SBRR:		£7,360.25	Bill after SBRR:
23SSB:	n/a		23SSB:
Bill after 23SSB:		£7,360	Bill after 23SSB:
RHL relief		-£2,944.1	RHL relief
Bill after RHL Relief:		£4,416.2	Bill after RHL Relief:
Net Bill:		£4,416.2	Net Bill:

£1,426.5

26/27 BL for 26SSB:	£4,416.2	26/27 BL for 26SSB:	£1,800.0

Gross Bill

#### CA for property for 1/4/26 before 26SSB

#### CA for property for 1/4/26 before 26SSB

Gross Bill		£8,690.50	
TR:		-£226.21	
Bill after TR:		£8,464.29	
SBRR:	n/a		
Bill after SBRR:		£8,464.29	
26SSB:	ignored		
Bill after 26SSB:		£8,464	
Net Bill:		£8,464.29	

TR:		-£1,363.71
Bill after TR:		£8,464.29
SBRR:	n/a	
Bill after SBRR:		£8,464.29
26SSB:	ignored	
Bill after 26SSB:		£8,464
Net Bill:		£8,464.29

### CA for property for 1/4/26 under 26SSB

#### CA for property for 1/4/26 under 26SSB

BL (for 26SSB)	£4,416.15	BL (for 26SSB)	£1,800.00
Cash Cap	800	Cash Cap	800
% Cap:	£662.42	% Cap:	£270.00
CA under 26SSB	£5,216.15	CA under 26SSB	£2,600.00
SSB26 apply:	1	SSB26 apply:	1

# CA for property for 1/4/26 after 26SSB

# CA for property for 1/4/26 after 26SSB

Gross Bill		£8,690.50
TR:		-£226.21
Bill after TR:		£8,464.29
SBRR:	n/a	
Bill after SBRR:		£8,464.29
26SSB:		-£3,248.14
Bill after 26SSB:		£5,216.15
Net Bill:		£5,216.15

Gross Bill £9,828.00 TR: -£1,363.71 Bill after TR: £8,464.29 SBRR: n/a Bill after SBRR: £8,464.29 26SSB: -£5,864.29 Bill after 26SSB: £2,600.00 Net Bill: £2,600.00