

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

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

**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:	<b>£613.92</b>
Bill after SBRR:	£6,746.33
23SSB:	<b>£4,946.33</b>
Bill after 23SSB:	£1,800
RHL relief	<b>£720.0</b>
Bill after RHL Relief:	£1,080.0
Net Bill:	£1,080.0

26/27 BL for 26SSB: £1,080.0

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

Gross Bill	£8,690.50
TR:	<b>£226.21</b>
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 after 26SSB**

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

**Case 2: Cohorts A, B & D****CA for the property for 31/3/26**

Gross Bill	£7,360.25
TR:	<b>£4,982.83</b>
Bill after TR:	£2,377.42
SBRR:	<b>£198.30</b>
Bill after SBRR:	£2,179.12
23SSB:	n/a
Bill after 23SSB:	£2,179
RHL relief	<b>£871.6</b>
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:	<b>£613.92</b>
Bill after SBRR:	£6,746.33
23SSB:	n/a
Bill after 23SSB:	£6,746
RHL relief	<b>£2,698.5</b>
Bill after RHL Relief:	£4,047.8
Net Bill:	£4,047.8

26/27 BL for 26SSB: £4,047.8

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

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

## Case 3: Cohorts A, C and D

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

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

**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:	<b>-£613.92</b>
Bill after SBRR:	£6,746.33
23SSB:	<b>-£4,946.33</b>
Bill after 23SSB:	£1,800
RHL relief	n/a
Bill after RHL Relief:	£1,800.0
Net Bill:	<u>£1,800.0</u>

26/27 BL for 26SSB: £1,800.0

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

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

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

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

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

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

## Case 4: Cohorts A and D

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

Gross Bill	£7,360.25
TR:	<b>-£4,982.83</b>
Bill after TR:	£2,377.42
SBRR:	<b>-£198.30</b>
Bill after SBRR:	£2,179.12
23SSB:	n/a
Bill after 23SSB:	£2,179
RHL relief	n/a
Bill after RHL Relief:	£2,179.1
Net Bill:	<u>£2,179.1</u>

**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:	<b>-£613.92</b>
Bill after SBRR:	£6,746.33
23SSB:	n/a
Bill after 23SSB:	£6,746
RHL relief	n/a
Bill after RHL Relief:	£6,746.3
Net Bill:	<u>£6,746.3</u>

26/27 BL for 26SSB: £6,746.3

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

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

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

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

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

Gross Bill	£9,828.00
TR:	<b>-£1,363.71</b>
Bill after TR:	£8,464.29
SBRR:	n/a
Bill after SBRR:	£8,464.29
26SSB:	<b>-£706.00</b>
Bill after 26SSB:	£7,758.28
Net Bill:	<u>£7,758.28</u>

## Case 5: Cohorts B &amp; D

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

Gross Bill	£7,360.25
TR:	<b>-£4,982.83</b>
Bill after TR:	£2,377.42
SBRR:	n/a
Bill after SBRR:	£2,377.42
23SSB:	n/a
Bill after 23SSB:	£2,377
RHL relief	<b>-£951.0</b>
Bill after RHL Relief:	£1,426.5
Net Bill:	£1,426.5

**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:	n/a
Bill after SBRR:	£7,360.25
23SSB:	n/a
Bill after 23SSB:	£7,360
RHL relief	<b>-£2,944.1</b>
Bill after RHL Relief:	£4,416.2
Net Bill:	£4,416.2

26/27 BL for 26SSB: £4,416.2

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

Gross Bill	£8,690.50
TR:	<b>-£226.21</b>
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)	£4,416.15
Cash Cap	800
% Cap:	£662.42
CA under 26SSB	£5,216.15
SSB26 apply:	1

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

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

## Case 6: Cohorts C &amp; D

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

Gross Bill	£7,360.25
TR:	<b>-£4,982.83</b>
Bill after TR:	£2,377.42
SBRR:	n/a
Bill after SBRR:	£2,377.42
23SSB:	<b>-£577.42</b>
Bill after 23SSB:	£1,800
RHL relief	n/a
Bill after RHL Relief:	£1,800.0
Net Bill:	£1,800.0

**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:	n/a
Bill after SBRR:	£7,360.25
23SSB:	<b>-£5,560.25</b>
Bill after 23SSB:	£1,800
RHL relief	n/a
Bill after RHL Relief:	£1,800.0
Net Bill:	£1,800.0

26/27 BL for 26SSB: £1,800.0

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

Gross Bill	£9,828.00
TR:	<b>-£1,363.71</b>
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)	£1,800.00
Cash Cap	800
% Cap:	£270.00
CA under 26SSB	£2,600.00
SSB26 apply:	1

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

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