



Land &
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Seirbhísí
Talún agus
Maoiné

Andrew McAvoy
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Date: 4 December 2025

Dear Chief Executive,

RE: Small Business Rate Relief Options

As part of the Strategic Review of Rates, the Minister of Finance recently announced that he intended to bring about change that will see enhanced support for small businesses outlining his view that the SBRR scheme currently provides vital support for small businesses. The Minister's full statement can be accessed below:-

<https://www.finance-ni.gov.uk/publications/finance-minister-oral-statement-rating-policy-update-strategic-road-map>

The Minister acknowledged that the support delivered under the SBRR scheme has remained unchanged since 2012. In that context the Minister advised that he planned to consult before the New Year to give businesses and stakeholders the chance to share final views before any policy proposals are put to the Executive on any future enhancement to the support.

The Department has now launched an eight-week consultation and the paper is seeking views on four potential policy options which will inform the final design of any revised SBRR provision. The consultation will end on **29 January 2026**. Further details can be found on DOF website at the link below:-

[Small Business Rate Relief \(SBRR\) Options | Department of Finance](#)

I would like to encourage your input to this vital area of public policy and am also happy to meet with you separately to listen to your views, in advance of your formal response to the consultation exercise. If you would like to take up my proposal for a meeting, please contact me at andrew.mcavoy@finance-ni.gov.uk.

I look forward to hearing the views you may have on this matter.

Yours sincerely

ANDREW MCAVOY