

**From the Minister of Finance**

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**STRATEGIC REVIEW OF RATING (2025/26) – TERMS OF REFERENCE -  
REVIEWS OF SMALL BUSINESS RATE RELIEF / NON-DOMESTIC VACANT  
RATING (EXCLUSIONS AND LIABILITY)**

As you will be aware on the 9 December 2024 my predecessor Minister Archibald laid out my Department's Strategic Roadmap for Rating. In her meeting with you in advance of that Statement at the Assembly it was highlighted that my Department would be advancing the Strategic Review of Rating process in 2025/26 with reviews of the Small Business Rate Relief (SBRR) scheme and Non-Domestic Vacant Rating (NDVR).

That work was to follow on sequentially from the Ulster University Economic Policy Centre's (UUEPC) research announced on the same date. That UUEPC research, published earlier this month, was to serve as part of the evidence base for the Strategic Review of Rating, in particular the review work on the SBRR scheme. A link to that research is attached below for ease of reference.

<https://www.finance-ni.gov.uk/publications/uuepc-cost-doing-business-impact-report>

At the start of next week, as part of this ongoing process of work I will be publishing the Terms of Reference (TOR) for the two rating reviews as scheduled. To that end I am sharing, in confidence, an advance copy of that TOR which is enclosed with this letter.

My Department has already commenced initial engagement with key business stakeholders as part of this process, ahead of the formal review process as detailed

in the TOR. As also noted in the TOR, officials will be engaging with SOLACE, NILGA and local Councils, given the strategic importance of the rating system to local government.

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**JOHN O'DOWD MLA**  
**MINISTER OF FINANCE**

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