



Treasury Committee

Dan Tomlinson MP
Exchequer Secretary to the Treasury
HM Treasury

By email

Thursday, 26 February 2026

Dear Exchequer Secretary

Follow-up to oral evidence session on 11 February 2026

Thank you for your time appearing in front of the Committee on Wednesday 11 February 2026.

We have several follow-up questions from this session. For reference, I have included the relevant question numbers from the session transcript.¹

1. What are HM Treasury and HMRC doing to clearly communicate recent changes in business rates to small business owners? (Q26)
2. What assessment, if any, has HM Treasury conducted regarding the impact of recent changes to business rates on small business owners? (Q26)
3. How will recent changes to business rates affect the Barnett consequentials? (Q14)

We would be grateful if you could respond to this letter by 11 March 2026.

In line with the Committee's usual practice, I will be placing this letter and your response in the public domain.

Yours sincerely

Dame Meg Hillier MP
Chair of the Treasury Committee

¹ Treasury Committee, [Oral evidence: Business Rates, HC 1698](#), 11 February 2026