

### **Business Rates Review – Summary of Questions**

1. What evidence and data can you provide to inform the government's assessment of the trends in use and occupation of non-domestic property?
2. Is there evidence to suggest that changing patterns in property usage are affecting some sectors more than others?
3. What, in your view, does this evidence suggest about the fairness and sustainability of business rates as a tax based on property values?
4. What evidence is there in favour of the government considering a move away from a property based business tax towards alternative tax bases? What are the potential drawbacks of such a move?
5. What examples from other jurisdictions and tax systems should the government consider as part of this review? What do you think are the main lessons for the business rates system in England?
6. How can government use business rates to improve the incentive for local authorities to drive local growth?
7. What impact would increased local retention of business rate revenue have on business growth? What would the impacts be on local authorities?
8. What other local incentives should the government consider to further incentivise business growth?
9. Should business rates be reformed to make them more closely reflective of wider economic conditions and if so, how?
10. If business rates remain a property tax, how do you suggest business rates could take into account the individual circumstances of businesses such as their size or ability to pay rates?
11. How does the proportion of total operating costs accounted for by business rates vary by the sector and size of a business?
12. What is the impact of the business rates system on the competitiveness of UK businesses? Are there any particular impacts on SMEs?
13. How could the government better target support for SMEs given that the size of a company may not be reflected in the rateable value of a property it uses?
14. Should investment in plant and machinery, energy efficiency improvements or other similar property improvements, be treated differently by the business rates system? If so what changes could be made?
15. What evidence and analysis should the government take into account when evaluating the impact of and any changes to the range of reliefs and exemptions present in the business rates system?