

Policy Area	Conservatives	Labour	Liberal Democrats	Scottish National Party	Plaid Cymru	UKIP
Business Rates	Conduct a full review of the business rates system. Conduct revaluations more frequently to avoid large changes to the bills, and explore the introduction of self-assessments in the valuation process.	Review the entire business rates system. Move from RPI to CPI indexation. Ensure that businesses have access to a proper appeals process. Consider a Land Value Tax.	Review the business rates system with a view to reducing the burden on smaller businesses and high streets, and prioritising these for future tax cuts. Consider the implementation of Land Value Taxation.	The Scottish Parliament holds responsibility for business rates in Scotland.	The Welsh Assembly holds responsibility for business rates in Wales.	Cut business rates by 20% for all businesses with a rateable value of under £50,000.
Alcohol Taxation and VAT	No rise in VAT.	No rise in VAT.	Introduce minimum unit pricing for alcohol, subject to the final outcome of the legal challenge in Scotland.	No rise in VAT. Examine a reduction in VAT for the hospitality sector. Advocate a review of alcohol taxation to better reflect alcohol content, while supporting the introduction of minimum unit pricing.		
Community Rights and Community Pub Ownership		Update compulsory purchase powers and improve the planning process. Giving communities more power to shape their communities.	Create a community right of appeal in cases where planning decisions go against the approved local plan.			
Miscellaneous	Update rules on mergers and takeovers, including: - All promises and undertakings made in the course of takeover bids can be legally enforced afterwards; - The government can require a bid to be paused to allow greater scrutiny.	Set up a National Review of Local Pubs to examine the causes for the large-scale demise of pubs, as well as the establishment of a joint taskforce that will consider future sustainability.				Repeal the 2003 Licensing Act and bring in new legislation to reduce the density of alcohol outlets and restrict trading times.