

Appendix B: Business Rates Review call for evidence – list of questions – Tranche Two

Valuations and transitional relief

10 What are your views on the frequency of revaluations and what changes should be made to support your preferred frequency?

11 What are your views on a banded or zone-based valuations system and the trade off with valuation specificity?

12 What are your views on changing the valuation process or the information provided to the VOA, to enable more frequent revaluations?

13 What are your views on the relative importance of the period between the AVD and compilation of the list vs. more frequent revaluations?

14 What are your views on changing the definition of rents used in the valuation process? How could this be done in a way that most fairly reflects the value of the property?

15 If you have had concerns over the specific method of valuation applied to your property, what were these concerns and how could the process be improved?

16 What are your views on the design of the transitional relief scheme, and how transitional arrangements should be funded, given the requirement for revenue neutrality?

Plant and machinery and investment

17 What evidence is there that the business rates treatment of P&M and changes to property affects investment decisions?

18 Are the current P&M principles and regulations still relevant? How could these be updated if necessary, and what would the effect of any proposed changes be?

19 What evidence is available on the potential benefits of exempting certain types of P&M on a permanent or time-limited basis?

20 What practical challenges would the implementation of wider exemptions for P&M pose, and how might those be addressed?

21 How can business investment and growth best be supported through the business rates system, and how effective would business rates changes be compared to other available measures?

22 How could the business rates system support the decarbonisation of buildings? What would the likely impact of any changes be compared to other measures, including other taxes, spending or regulatory changes?

Valuation transparency and appeals

23 What further changes would you like to see made to the (a) Check, (b) Challenge and (c) Appeal stages?

24 What are your views on sharing information, such as rental/lease details, with the VOA? What are your views on the risks and benefits of this information being shared with other ratepayers, public sector organisations or more broadly?

25 What are your views on who can currently use the CCA system and become party to a challenge or appeal? What are your views on who can use the system, when and on what grounds?

Maintaining the accuracy of ratings lists

26 What are your views on introducing a requirement to provide the VOA with rental information, either routinely or where changes to a lease occur?

27 What are your views on making a register of commercial lease information publicly available?

28 What are your views on introducing a requirement to notify the VOA or billing authority of changes to a property that could impact the business rates liability?

The billing process

29 How can the current billing process be improved? What changes would provide the most significant benefits to ratepayers through for example, cost or time savings?

30 What are your views on a centralised online system linked to other business taxes, enabling more joined-up data and management of billing across different locations? How could this best support ratepayers and billing authorities?

31 What sort of support would businesses and agents expect to receive when moving to a centralised online process, and from where would you expect to receive it?

32 What, if any, criteria should be applied in exempting certain ratepayers from online billing?

Exploring alternatives to business rates

33 What are the likely benefits and costs of implementing a CVT? What are the practical implications of implementing a CVT?

34 What evidence is there of the benefits that replacing business rates with a CVT would have in practice, for example, on business investment and growth?

35 How can land and property be valued fairly and efficiently under a CVT in England? What evidence is available to do this?

36 How would replacing business rates with a CVT affect the distribution of taxation?

37 What are the likely implications of moving the liability for tax from tenant to landowner or property owner? How could the government ensure effective collection from and compliance by these taxpayers?

38 What lessons can be learned from other countries experiences with CVTs?

39 What other international alternative approaches to the taxation of non-residential land and property merit consideration for England?

40 What would be the benefits and risks of introducing an online sales tax?

41 Which services and products do stakeholders think should be subject to an online sales tax and what evidence is there to support this?

42 What evidence is there for the effects of an online sales tax, for example, on changes in consumer behaviour, or prices?

43 How could an online sales tax affect the distribution of taxation?