#SP2021 Lib Dems promise tax cuts to save high street businesses

Liberal Democrats have plans to put the recovery from the pandemic first and that will include a reform of the business rates system.

The party believes that charges should focus on the value of land, and the person responsible for paying rates should be the owner rather than tenants.

This would not only cut bills for those trading on the high street, but would put the burden onto those holding land banks, perhaps waiting for development.

High street businesses might be able to compete with online retailers and high streets would once more become community hubs.

The Scottish Liberal Democrat manifesto will include commitments on these points:

- reform business rates and include a land value element for this new tax to avoid penalising businesses which improve their properties, install renewables or make their customers safer from the virus.
- raise more from under-used sites and land "banked" by developers. It will also be important to help remote and rural areas grow into vibrant communities.

 give local authorities control of the level of tax and reliefs in their area to foster new partnerships between councils and local business

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Willie Rennie. Photo: © 2021, Martin P. McAdam www.martinmcadam.com

Scottish Liberal Democrat leader, Willie Rennie, said on a visit to Edinburgh on Thursday: "As we put recovery first, the Scottish Liberal Democrats will provide a shot in the arm to small businesses in and around the high street across Scotland. That's why we want to give a tax break for high street shops to help them survive and compete with online retailers.

"The world has changed since business rates were introduced, and it's time for our tax system to catch up. We believe that high streets are an important part of our communities. They provide meeting points and social opportunities as well as access to goods and services for those who cannot, or choose not, to shop online.

"Making sensible changes to the tax system to back small businesses and create a more level playing field with their online competitors is a no-brainer. The SNP in government could have acted before now to use the powers to help Scottish high streets. Instead, they have been focused more on pursuing a divisive independence referendum which is letting down our high streets and communities."

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Leader of the Liberal Democrats, Sir Ed Davey, on a visit to Bridge8 at Wester Hailes on 7 April 2021. Photo: © 2021, Martin P. McAdam www.martinmcadam.com

Liberal Democrat leader Ed Davey said: "The pandemic may have been good for Amazon but it's been devastating for the local businesses that are at the heart of our local communities.

"The Liberal Democrats want to make sure that vibrant high

streets can flourish and that means creating a system that allows them to succeed. A successful high street provides jobs and a sense of community.

"Reforming business rates will ensure that online retailers and big developers pay their fair share."