

General Election – Manifesto Comparison



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| Business rates support package worth £4.3 billion over the next five years to support high street and small businesses. | In England, Labour will replace the business rates system to level the playing field between the high street and online giants, better incentivise investment, tackle empty properties and support Entrepreneurship. | Reform business rates to boost high street and support small businesses. | Reform Business rates to support local high street. | Supermarkets: Grant powers to the Competitions and Markets Authority to ensure fair pricing. | Empower workers by scrapping exploitative zero hours contracts, closing the gender pay gap, banning callous 'fire and rehire' practices and repealing the Minimum Service Bill. |
| Investment in digital infrastructure to enhance retail operations. Promoting fair access to finance for SMEs and regional banks. | With shoplifting soaring, retail workers increasingly find themselves in harm's way. Labour will "scrap the effective immunity for some shoplifting" and create a new specific offence for assaults on shopworkers that will protect them from threats and violence. | Investment in green infrastructure and digital connectivity to support retail. Incentives to promote stability, confidence, and long-term investment in retail sectors. Backing small businesses with new policies such as the introduction of a Commercial Landowner Levy. | Encourage retail sustainability through community and cooperative models. Investment in local cooperatives and smaller retail models to enhance local business environments. Policies to improve community ownership and high street support initiatives. | Raising the minimum threshold of income tax to £20,000. | Demand the full devolution of tax powers. With the devolution of National Insurance, they could ensure rates and thresholds fit progressive income tax rates. |

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| Public sector procurement improvement to provide more contracts to small businesses. | Cap corporation tax at the current level of 25 per cent for the entire parliament, and act if tax changes in other countries pose a risk to UK competitiveness. | Increase in Digital Services Tax on large tech firms which can impact digital retail. | Tax reforms to alleviate burdens on small and medium-sized businesses.. Increase public investment funded by taxes on wealth and business. | Reduce main corporation tax to 20%. | Increase the minimum wage to at least the level of the national living wage and increase in line with inflation, and end age discrimination of pay levels. |
| Abolish the main rate of self-employed National Insurance. | Economic regulation supports growth and investment, promotes competition, works for consumers, and enables innovation. | Introduction of a tax on share buyback schemes by FTSE-100 firms. | Carbon tax to reduce retail sector emissions and promote sustainable practices. | Sign up 40,000 new police officers. | Reform of VAT to include luxury items like caviar and address the current imbalances and to ensure that life saving products, like defibrillators, are as accessible and affordable as possible. |
| Reduce VAT burden for 28,000 small businesses by maintaining a high VAT registration threshold. | Retain a permanent full expensing system for capital investment and the annual investment allowance for small business. | Resorting Bank Surcharge to previous levels. | A wealth tax targeting the ultra-rich to fund public service and infrastructure improvements. | A radical change of thinking towards the £200 threshold for shoplifting to reduce the prevalence of this crime. | Introduce a lower rate of VAT for hospitality and tourism sectors to drive economic growth and help in the transition to net zero. Address the imbalance in VAT rates in the construction sector to encourage the refurbishment and retrofitting of existing buildings and remove VAT from on-street electric vehicle charging. |

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| Investment in local and regional infrastructure to benefit retail outlets. | Take action on late payments to ensure small businesses and the self-employed are paid on time. | Extension of gigabit broadband to rural and remote communities, boosting rural retail. | Significant investment in local public transport infrastructure and support for local retail environments. | Scrap net zero. | Scrap the sick pay threshold to ensure lower paid workers have access to statutory sick pay and scrap the four day waiting period to allow those who need financial support through illness to access it sooner. |
| Support for apprenticeships and leadership initiatives. | Reform of the British Business Bank, including a stronger mandate to support growth in the regions and nations to make it easier for small and medium sized enterprises to access capital. | Boost productivity and empower job market entries. | Promoting cooperative and mutual business models. | Sign up 40,000 new police officers. | Increase paid maternity leave to one year, with maternity pay set at 100% of average weekly earnings for the first 12 weeks, then 90% for 40 weeks or £150.00, whichever is lower. The UK Government should increase father on a 'use it or lose it' basis, in order to encourage an increase in shared parental leave. Increase shared parental leave from 52 to 64 weeks, with the additional 12 weeks to be the minimum taken by the father on a 'use it or lose it' basis, in order to encourage an increase in shared parental leave. |

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| Modernisation schemes such as gigabit broadband rollout to rural retail sectors. | Reform procurement rules so SME's have greater access to government contracts. | Replace apprenticeship levy with a more flexible training levy. | Regional mutual banks for easier access to finance. | | |
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| Encouraging public procurement from small businesses. | Give firms greater clarity on what qualifies for allowances to improve business investment decisions. | Lifelong skills and training grants for adults to adapt to the evolving retail job market. | Enhanced support for local supply chains and retail models. | | |
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| Policies to reduce administrative hours. | Improve guidance and remove barriers to exporting for small businesses. | Reform tax and regulatory environment to boost equality and transparency in retail. | Tax incentives for sustainable business practices. Policies ensuring retail sector compliance with environmental and ethical standards. | | |
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| Regulatory improvements to ease burden and enable growth in SMEs. | | Investment in educational and vocational training for retail sectors. | Increased investments in skills and training, particularly around sustainability. | | |
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| Focus on reducing EU-imposed business red tape post-Brexit. | | Stronger regulatory frameworks to protect workers' rights within the retail sector. | Enhanced training initiatives in sustainable retail models. | | |

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| Tax cuts for employers to facilitate hiring. | | Enhanced skills training grants. | | | |
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| Have tougher sentences for assaults against retail workers. | | Strengthen career advice and links between educational institutions and employers. | | | |

No matter who forms the next government, this is the time when we can take the opportunity to campaign the parliamentary candidates who are hoping to form that next Government.

Visit Bira.co.uk/general-election-2024 for more information on the general election and how you can get involved.

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