### Taxing Land, Not Investment

The report — "Taxing Land, Not Investment" — calls for the abolition of business rates and its replacement with a tax on land values, the Commercial Landowner Levy (CLL). The levy would remove buildings and machinery from calculations and tax only the land value of commercial sites, boosting investment and cutting taxes for businesses in nine out of ten English local authorities.

This ground-breaking research was led by founder of the Lib Dem Business and Entrepreneurs Network (LDBEN) Andrew Dixon, in response to mounting concerns about the negative impact of business rates on struggling high streets and the wider economy.

#### Key recommendations from the report include:

- Business rates should be abolished and replaced by a Commercial Landowner Levy based on the value of the land only
- The levy should be paid by owners rather than tenants
- Non-residential stamp duty should be scrapped to improve the efficiency of the commercial property market
- Commercial land should be taxed regardless of whether the buildings above it are occupied; the tax should also apply to unused and derelict commercial land

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# The Government must stop murky games and release no-deal analysis

The Government have refused to guarantee that MPs will see the full impact analysis of a no-deal Brexit before the final vote on departure from the EU.

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## All set to knock on your first door?

Our Exit from Brexit Summer Campaign is in full swing. Across the country, Liberal Democrats have been speaking to voters in their area about how disastrous Brexit is going to be.

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# No surprise the Brexit Secretary is hot and flustered

In a speech today the Brexit Secretary set out the no-deal Brexit papers.

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### Call out Corbyn

Yesterday, I sent you a video of **Corbyn refusing to answer a question about** whether we would be better off after Brexit five times.

Already this has been seen **fifty thousand times** on Facebook thanks to you all sharing it online — and with no sign of it slowing down.

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