



HM Treasury
1 Horse Guards Road
London
SW1A 2HQ

By Email: BusinessRatesReview2020@hmtreasury.gov.uk

Response to: Business Rates Review: Call for Evidence tranche 1 questions

September 18, 2020

Uniper

Uniper is a leading international energy company with around 11,500 employees and activities in more than 40 countries. With about 34 GW of installed generation capacity, Uniper is among the largest global power generators. Its main activities include power generation in Europe and Russia as well as global energy trading, including a diversified gas portfolio that makes Uniper one of Europe's leading gas companies. The company is headquartered in Düsseldorf, being the third-largest listed German utility. Under its new strategy, Uniper aims to become climate neutral in its European power generation by 2035.

We welcome the call for evidence and have answered tranche 1 questions of relevance to our business. Our views are summarised below:

- Transitional relief should ensure that business rates reflect the rateable value by the end of the valuation period.
- Empty property relief; ensure consistent application of the discretionary relief for partial occupation across the country, to avoid different treatment in different regions.
- For properties and assets competing in national markets we do not agree with introducing additional business rates multipliers based on geography, as this could introduce a potential market distortion.

Uniper UK Limited
Compton House
2300 The Crescent
Birmingham Business Park
Birmingham B37 7YE
www.uniper.energy

Uniper UK

Registered in
England and Wales
Company No 2796628

Registered Office:
Compton House
2300 The Crescent
Birmingham Business Park
Birmingham B37 7YE



Reliefs

Question 1; How well do current reliefs and exemptions deliver their intended outcomes and satisfy the principles of good tax design? What changes would you suggest to the system?

Although a matter for the tranche 2 questions to follow; we agree with the recommendation of the Treasury Select Committee report of 31 October 2019 that transitional relief should ensure that business rates reflect the rateable value by the end of the valuation period.

Question 4; What role should local authorities have in determining business rates reliefs and exemptions? Should reliefs and exemptions be set by central government or set locally?

We support the continued application of the empty property relief. In our experience we find that the application of the additional discretionary relief for partial occupation varies between local authorities. The application of the discretionary partial occupation relief should therefore be set by central government to ensure consistent treatment across the country, particularly for property and assets competing in national markets. If not set by central government national guidelines should be established to ensure consistent application of the relief. In addition a right to appeal the application of discretionary relief should be introduced.

The business rates multiplier

Question 9; What are your views on introducing additional multipliers that vary by geography, property value, or property type?

We do not support the introduction of new multipliers as this could add further complexity to business rates. For properties and assets competing in national markets, such as power stations and gas storage facilities, we do not agree with introducing additional business rates multipliers based on geography, as this could introduce a potential market distortion.