

# EE Parliamentary briefing: Business Rates



## Business Rates

Business rates are charged on most non-domestic properties, including commercial. EE pays business rates on its offices, shops and network installations such as mobile phone masts and street cabinets. The Valuation Office (VOA) is responsible for setting business rates in England and Wales, whilst the Land Property Service in Northern Ireland and the local assessor in Scotland have a similar role. Billing and collection is the responsibility of local authorities who are funded by the tax, but receipts are pooled centrally by HM Treasury.

## The Current Position

The current business rates regime treats fixed and mobile telecoms companies differently in the calculation of their business rates bill, and we do not believe this actively encourages long term investment in infrastructure or supports the roll out of the best communications technology in rural areas.

## The Need for Change

The current regime:

- Fails to support the deployment of telecommunications equipment that is essential to the promotion of economic growth
- Does not encourage site sharing, even though this is expressly encouraged in planning policy and regulation
- Places a disproportionate burden on small cell and Wi-Fi installations
- Distorts the market through differential treatment of different telecommunications providers.

## Proposed Avenues for Reform

A reformed Business Rate regime should:

- Encourage site sharing
- Rate small cell and Wi-Fi installations at reduced or zero rate to encourage further investment
- Apply the same charging regime to all fibre installations

## About EE

EE is the UK's most advanced digital communications company and the first in Britain to offer superfast 4G mobile services alongside fibre broadband. We run the EE, Orange and T-Mobile brands, delivering the best network and the best service to our 27 million customers so they trust us with their digital lives.