






General Election 2019 – The party manifestos and charity shops.

	 Conservatives	 Labour	 LIBERAL DEMOCRATS
Income Tax, National Insurance and VAT	No increases in income tax, national insurance or VAT. National Insurance threshold to rise to £9,500 next year with an ambition to increase to £12,500.	No increases in VAT. No increases in income tax or national insurance for those earning below £80,000 a year.	Implement a 1p rise in income tax.
Business Rates & the High Street	<p>A commitment to a fundamental review of business rates with further business rate reductions for retail businesses as a first step.</p> <p>Introduce a new Towns Fund and a new Safer Street Fund to help revive towns and cities.</p> <p>20,000 new police and tougher sentencing to tackle crime</p>	<p>Will review the option of a land value tax on commercial landlords as an alternative to business rates.</p> <p>Will develop a retail sector industrial strategy and will revive high streets by stopping bank branch closures, banning ATM charges and giving councils new powers to put empty shops to good use.</p> <p>Will recruit 2,000 more police than the Conservatives.</p>	<p>Replace Business Rates in England with a Commercial Landowner Levy based solely on the land value.</p> <p>Transform town centres by expanding the Future High Streets Fund. Protect high streets by scrapping the rule which allows developers to convert offices and shops into homes without planning permission.</p> <p>Invest £1 billion to restore community policing.</p>
People Management	<p>The National Living Wage will increase to two thirds of average earnings, currently forecast at £10.50 an hour, and widened to cover everyone over 21.</p> <p>A single body will be created to ensure effective enforcement of employment law and workers will have a new right to request more predictable contracts.</p> <p>An Australian-style points based immigration system which will mean fewer lower-skilled migrants.</p>	<p>A Real Living Wage of at least £10 per hour for all workers.</p> <p>Establish a new Ministry for Employment Rights and introduce new rights for employees including:</p> <ul style="list-style-type: none"> • Sectoral collective bargaining across the economy • Full employment rights from day one • Ban on zero hour contracts 	<p>A 20 per cent higher minimum wage for people on zero-hour contracts and a right to request fixed hours after one year.</p> <p>Establish an independent review to consult on how to set a genuine Living Wage across all sectors.</p>

Recycling & the environment	Introduce extended producer responsibility, so that producers pay the full costs of dealing with the waste they produce. Net zero carbon emissions by 2050.	Will make producers responsible for the waste they create and for the full cost of recycling or disposal. Net zero carbon emissions within the 2030s.	Pass a Zero Waste Act and require better product design for reparability, reuse and recycling, including extending the forthcoming EU 'right to repair'.
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	 Green Party		 Plaid Cymru Party of Wales
Income Tax, National Insurance and VAT	Merge Employees National Insurance, Capital Gains Tax, Inheritance Tax, Dividend Tax and Income Tax into a single Consolidated Income Tax. Replace the Income Tax threshold with Universal Basic Income.	Devolution of National Insurance taxation to Scotland. Opposition to any VAT increases. Will back a freeze in national insurance contributions.	Restrict tax relief on pension contributions to 20% and increase national insurance contributions for higher and additional rate taxpayers.
Business Rates and the High Street	Replace Business Rates with a Land Value Tax paid by landowners.	Introduce a fit for purpose online retailer tax.	
People Management	Increase the Living Wage to £12 and extending it to workers aged between 16 and 21.	Will press for the statutory living wage to rise to at least the level of the real living wage, and for an end to age discrimination. Will press for the devolution of employment law	Would recruit an additional 1,600 police in Wales.
Recycling & the environment	Reduce carbon emissions to net zero by 2030. Implement a reformed waste strategy where manufacturers and retailers are required to pay the full cost of recycling.	SNP MPs will demand the UK matches Scotland's ambitious emissions reductions targets.	Will place Wales at the forefront of the circular economy and ensure a Zero Waste Wales by 2030 through a combination of legislation and policy initiatives, such as Deposit Return Schemes, extended producer responsibility and use of planning laws, levies and tax-making powers.