

Britain has the most competitive business tax regime in the G20 – and we want to keep it that way

those who actually turn out to vote. We will also repeal nonsensical restrictions banning employers from hiring agency staff to provide essential cover during strikes; and ensure strikes cannot be called on the basis of ballots conducted years before. We will tackle intimidation of non-striking workers; legislate to ensure trade unions use a transparent opt-in process for union subscriptions; tighten the rules around taxpayer-funded paid ‘facility time’ for union representatives; and reform the role of the Certification Officer.

We will cut red tape, boost start-ups and small businesses

This Government was the first in post-war history to reduce the burden of regulation. We will cut a further £10 billion of red tape over the next Parliament through our Red Tape Challenge and our One-In-Two-Out rule. This will support our aim to make Britain the best place in Europe, and one of the top five worldwide, to do business by 2020. We will also treble our successful Start Up Loans programme during the next Parliament so that 75,000 entrepreneurs get the chance to borrow money to set up their own business. We will raise the target for SMEs’ share of central government procurement to one-third, strengthen the Prompt Payment Code and ensure that all major government suppliers sign up. We have already helped small businesses by increasing the Annual Investment Allowance, reducing the burden of employment law through our successful tribunal reforms and supporting 27,000 new business mentors. We will go further by establishing a new Small Business Conciliation service to mediate in disputes, especially over late payment.

The gender pay gap is down to a record low – and there are more women on FTSE 100 boards than ever before

The creation of the Office of Tax Simplification (OTS) in 2010 has resulted in many improvements to the UK tax system. We will establish the OTS on a permanent basis and expand its role and capacity. We will boost our support for first-time exporters and back the GREAT campaign, so we achieve our goal of having 100,000 more UK companies exporting in 2020 than in 2010 and reach our target of £1 trillion in exports. And we will set a new, significantly higher, permanent level for the Annual Investment Allowance.

We will fight for equal opportunity

Last year alone, 140,000 disabled people found work. But the jobless rate for this group remains too high and, as part of our objective to achieve full employment, we will aim to halve the disability employment gap: we will transform policy, practice and public attitudes, so that hundreds of thousands more disabled people who can and want to be in work find employment. We now have more women-led businesses than ever before, more women in work than ever before and more women on FTSE 100 boards than ever before. We want to see full, genuine gender equality. The gender pay gap is the lowest on record, but we want to reduce it further and will push business to do so: we will require companies with more than 250 employees to publish the difference between the average pay of their male and female employees. Under Labour, women

Our aim is to make Britain the best place to do business in Europe

accounted for only one in eight FTSE 100 board members. They represent a quarter of board members today and we want to see this rise further in the next Parliament. We also want to increase the proportion of public appointments going to women in the next Parliament, as well as the number of female MPs.

We will back you at work

Now that the economy is growing strongly again, we have seen the first real-terms increase in the National Minimum Wage since Labour’s Great Recession began. We strongly support the National Minimum Wage and want to see further real-terms increases in the next Parliament. We