

Stage 1 Equality Analysis - NDR Discretionary Rate Relief Policy

Date of EqA	22/8/14	EqA Lead Officer	Ian Potter
Is this a change to service delivery?			Yes
Does the policy/strategy/service affect our workforce or employment practices?			No
Is this a financial or budget decision that may affect any of the protected groups differently?			No
Could this policy or service and the way we deliver it affect some groups in society differently?			Yes
Does this policy/strategy/service affect service users or the wider community?			Yes
Outcome	Low Impact		
Summary Statement	<p>A range of Mandatory and Discretionary Rate Reliefs exist to reduce (in some cases to Nil) the amount of Non-Domestic Rates (commonly known as business rates) a business or organisation has to pay. The qualifying rules and levels of relief for Mandatory Reliefs are set by Government and are the same throughout the country. The rules and levels of award for Discretionary Rate reliefs are set by each Council and as such may vary from Council to Council.</p> <p>The current policy was introduced in 2000 with a number of amendments having been made to it since that time. However, not all types of organisation are adequately recognised within the policy, and the introduction of the Business Rates Retention Scheme in April 2013 has changed the financial landscape for councils and implications for local tax payers.</p> <p>A full review and updating of the policy will ensure the key principles for applying NDR Relief continue to meet with the Council's own Council Plan 2012 – 2015 and all relevant strategies.</p> <p>A Scrutiny Task and Finish Group made up of members from across the political parties has been working with officers on a revised policy to review the Non Domestic Rate (NNDR) Discretionary Relief Policy and consider if additional forms of Discretionary Relief should be given under the Localism Act 2011.</p>		

	<p>It was vitally important for members undertaking policy development work to have all the necessary facts and information. We wanted to ensure that the policy created was fair and took into consideration all the possible impacts on the community. We also had to ensure that the policy did not put at risk the reputation and the good work of this authority. The introduction to the Task and Finish Group's final report is set out below.</p> <p>The Task and Finish Group recognises the major contribution made by the Voluntary and Community Sector to the economy, health and wellbeing of the people that live and work in South Somerset. One of our key aims was to ensure that any revised policy met with the needs of the Council Plan and related strategies to support the Council's objectives for South Somerset and to support the essential and widely varied voluntary and non-profit making organisations that make South Somerset a great place to live and work in. However, we had to recognise that a proportion of the assistance given through Discretionary Rate Relief is paid by the local taxpayer and as such the Council has a duty to ensure public funds are spent wisely and that there is transparency and accountability in the decisions made. The full report can be found in the agenda and minutes for the August 2014 Scrutiny Committee. http://modgov.southsomerset.gov.uk/ieListDocuments.aspx?CId=141&MId=1376&Ver=4</p> <p>Reasons for a full EqA not being required are as follows - No impact on those with protected characteristics - Low impact on wider service users (i.e. users/customers of organisations/businesses affected by the policy review outcome) - internal and external consultation carried out (particularly with current recipients) - Involvement of Scrutiny Committee - Policy checked for legal compliance by external expert</p>		
Equalities Officer Approval Comments	Jo Morgan	Status	Approved 18/09/2014