

Mid Kent Revenues and Benefits Swale Borough Council Equality Impact Assessment

Part 1: Background and information

Title of Proposal (strategy, policy, plan, project, contract, service change)
Discretionary Rate Relief Policy
Brief description of proposal (objective & purpose)
Discretionary Rate Relief is awarded to businesses liable for business rates that are charities, not-for-profit organisations or community amateur sports clubs as local relief to reduce the amount of business rates payable. The policy is being reviewed and going out to consultation for a period of 6 weeks.
Is this Proposal new/a review of an existing provision/a change/deletion of existing provision
This is a review of an existing provision.
Who will be affected by this proposal? (Residents, Staff, Visitors, Businesses?)
Businesses – including charities, not-for-profit organisations or community amateur sports clubs
Weblink to full details (if applicable)
Lead Director/HoS/Manager
Zoe Kent – Head of Revenues and Benefits
EqIA lead officer
Zoe Kent – Head of Revenues and Benefits
EqIA contributors (other services involved in proposal)
Zoe Kent – Head of Revenues and Benefits
Date of EqIA
9 September 2024

The Equality Act (2010) places a general duty on all public sector organisations to have 'due regard' to its three main aims.

How does the proposal meet the general duty of the act's aims as listed below? (Please see the guidance document for further detail on what is meant by 'due regard' and types of discrimination).

General duty	Please Explain
Eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010	This is a local policy fulfilling a legislative requirement of Government. The policy is designed to support organisations in the Voluntary and Community Sector (not for profit) with business rates so that they can operate and support the community and not be disadvantaged financially by business rates.
Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it.	The Policy supports not for profit organisations who occupy business premises and are required to pay NNDR.
Foster good relations between persons who share a relevant protected characteristic and persons who do not share it	All businesses are contacted as part of annual billing to advise them on the discretionary rate relief available.

Part 2: Impact Assessment and Supporting evidence

Identify the positive and / or negative impact of the proposal change on any of the protected characteristics. Please consider the impact as an employer (staff), a service provider and a community leader (residents, businesses etc).

Protected characteristic	Positive impact	Negative impact	No impact
Age	/		
Disability	/		
Race (including ethnicity and nationality)	/		
Religion or Belief	/		
Sex	/		
Sexual Orientation	/		
Gender Reassignment	/		
Pregnancy and Maternity	/		
Marriage or Civil			/

Partnership			
-------------	--	--	--

Please also consider the impact of the proposal in relation to:

Local characteristic	Positive impact	Negative impact	No impact
Poverty (in relation to groups with protected characteristics and those without)	/		
Armed Forces Community (Serving/Veterans)	/		

Summary of Impact and Supporting Evidence

Please list below any data/evidence you have used to draw your conclusions. This could include national or local data sets, results from consultation and engagement activities or meetings etc. (see guidance document for internal support offer).

Supporting data/evidence	Source
The NNDR data base. Lists all businesses in the borough. Those that are currently claiming the relief are identified in the system.	NNDR database

Having considered the impact of the proposal on the general duties of the Equality Act and the impact on groups with protected characteristics, please provide a summary of the overall impact your proposal (with reference to supporting evidence):

The Policy offers support to not-for-profit organisations in the borough who would otherwise struggle to pay business rates. These organisations are supporting vulnerable and/or disadvantaged groups and communities. This policy creates a more equitable playing field in terms of business rates – offering a discount to those.

Information is sent out with the NNDR annual billing. This ensure that all businesses are made aware (4,060) and helps ensure any new not for profit organisations are made aware of this policy so that they can access the discount.

--

Do you have any gaps in data or evidence to assess or understand impact?

Yes/No (please delete as appropriate and if 'yes' provide details below))

Gaps in data/evidence	Planned action to address evidence gaps
The Council holds a repository of community groups supporting the voluntary and community sector.	This can be reviewed alongside the NNDR data base to see if there are any groups who could be claiming the relief.

Do you have any plans to reduce the impact on the groups identified?

Proposed Action/Plan	Purpose	Impact Groups	Timescale
Review the VCS repository	To identify (and target) any gaps in take up	Not known	Before new financial year to increase uptake of charitable amount and top up as outlined in Policy

To be completed by Equalities Officer
(with Lead Officer)

Part 3: Recommendations and Sign Off

Recommendations should be based on evidence available at the time and aim to

mitigate negative impacts or enhance positive impacts on any or all of the protected characteristics.

Recommendation	Lead Officer	Timescale
