

Integrated Impact Assessment (IIA)

Part 1 Scoping

1 Details of the Proposal

Title of Proposal:	Council tax and Non Domestic Rates Recovery Policy
What is it?	A new Policy
Description of the proposal: (Set out a clear understanding of the purpose of the proposal being developed or reviewed (what are the aims, objectives and intended outcomes, including the context within which it will operate).	To provide SBC employees and customers with a document they can refer to in relation to Council Tax and Non Domestic Rates recovery
Service Area: Department:	Resilient Communities Customer Advice & Support – Council Tax & Non Domestic Rates
Lead Officer: (Name and job title)	Clare Pettie, Development Officer
Other Officers/Partners involved: (List names, job titles and organisations)	Katrina Wilkinson – Revenues & Benefits Manager Rachael Stewart – Revenues Lead Officer
Date(s) IIA completed:	05/06/2023

2 Will there be any cumulative impacts as a result of the relationship between this proposal and other policies?

No
If yes, - please state here:

3 Legislative Requirements

3.1 Relevance to the Equality Duty:	
<p>Do you believe your proposal has any relevance under the Equality Act 2010? Yes <i>(If you believe that your proposal may have some relevance – however small please indicate yes. If there is no effect, please enter “No” and go to Section 3.2.)</i></p>	
Equality Duty	Reasoning:
Elimination of discrimination (both direct & indirect), victimisation and harassment. <i>(Will the proposal discriminate? Or help eliminate discrimination?)</i>	We follow legislation in the collection of Council Tax and Non-Domestic Rates. By encouraging staff to speak to all debtors to maximise their income and establish benefit entitlement will help eliminate discrimination.
Promotion of equality of opportunity? <i>(Will your proposal help or hinder the Council with this)</i>	By encouraging staff to speak to all debtors to maximise their income and establish benefit entitlement.
Foster good relations? <i>(Will your proposal help or hinder the council s relationships with those who have equality characteristics?)</i>	By encouraging staff to speak to all debtors to maximise their income and establish benefit entitlement. Staff have been trained to have what matters conversations.

3.2 Which groups of people do you think will be or potentially could be, impacted by the implementation of this proposal? (You should consider employees, clients, customers / service users, and any other relevant groups)

Please tick below as appropriate, outlining any potential impacts on the undernoted equality groups this proposal may have and how you know this.

	Impact			Please explain the potential impacts and how you know this
	No Impact	Positive Impact	Negative Impact	
Age Older or younger people or a specific age grouping			✓	The age of a debtor could have an impact on their income and their ability to pay
Disability e.g. Effects on people with mental, physical, sensory impairment, learning disability, visible/invisible, progressive or recurring			✓	The disability of a debtor could have an impact on their income and their ability to pay
Gender Reassignment/ Gender Identity anybody whose gender identity or gender expression is different to the sex assigned to them at birth	✓			
Marriage or Civil Partnership people who are married or in a civil partnership	✓			
Pregnancy and Maternity (refers to the period after the birth, and is linked to maternity leave in the employment context. In the non-work context, protection against maternity discrimination is for 26 weeks after giving birth),			✓	A person pregnant or on maternity leave could be impacted due to their income or their ability to pay
Race Groups: including colour, nationality, ethnic origins, including minorities (e.g. gypsy travellers, refugees, migrants and asylum seekers)			✓	The race group of a debtor could have an impact on their income and their ability to pay as there may be a language barrier

Religion or Belief: different beliefs, customs (including atheists and those with no aligned belief)	✓			
Sex women and men (girls and boys)	✓			
Sexual Orientation , e.g. Lesbian, Gay, Bisexual, Heterosexual	✓			
<p>3.3 Fairer Scotland Duty</p> <p>This duty places a legal responsibility on Scottish Borders Council (SBC) to actively consider (give due regard) to how we can reduce inequalities of outcome caused by socioeconomic disadvantage when making <u>strategic</u> decisions.</p> <p>The duty is set at a strategic level - these are the key, high level decisions that SBC will take. This would normally include strategy documents, decisions about setting priorities, allocating resources and commissioning services.</p>				
<p>Is the proposal strategic? No</p> <p>Yes / No <i>(please delete as applicable)</i></p> <p>If No go to Section 4</p>				
<p>If yes, please indicate any potential impact on the undernoted groups this proposal may have and how you know this:</p>				
	Impact			State here how you know this
	No Impact	Positive Impact	Negative Impact	
Low and/or No Wealth – enough money to meet basic living costs and pay bills but have no savings to deal with any unexpected spends and no provision for the future.				

Material Deprivation – being unable to access basic goods and services i.e. financial products like life insurance, repair/replace broken electrical goods, warm home, leisure and hobbies				
Area Deprivation – where you live (e.g. rural areas), where you work (e.g. accessibility of transport)				
Socio-economic Background – social class i.e. parents' education, employment and income				
Looked after and accommodated children and young people				
Carers paid and unpaid including family members				
Homelessness				
Addictions and substance use				
Those involved within the criminal justice system				

4 Full Integrated Impact Assessment Required

Select No if you have answered “No” to all of Sections 3.1 – 3.3.

No (please delete as applicable)

If a full impact assessment is not required briefly explain why there are no effects and provide justification for the decision.

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Signed by Lead Officer:	CPettie
Designation:	Development Officer
Date:	05/06/2023
Counter Signature Director	
Date:	

Part 2 Full Integrated Impact Assessment

5 Data and Information

What evidence has been used to inform this proposal?

(Information can include, for example, surveys, databases, focus groups, in-depth interviews, pilot projects, reviews of complaints made, user feedback, academic publications and consultants' reports).

We have legislation to follow that is specific but we have worked on ensuring the customers income is maximised and have a conversation with the customer to build a picture of the customers circumstances and financial implications

Describe any gaps in the available evidence,-then record this within the improvement plan together with all of the actions you are taking in relation to this (e.g. new research, further analysis, and when this is planned)

Please state your answer here

6 Consultation and Involvement

Which groups are involved in this process and describe their involvement

Financial Inclusion Team are embedded in our service so we have not had to undertake any consultation. The Revenues lead officer was involved in writing the policy. As Revenues collection is legalistic, we have followed procedures since the instruction of council Tax and Non-Domestic Rates. This policy has been created to provide Scottish Borders Council employees and customers with a document they can refer to in relation to Council Tax and Non-Domestic Rates recovery.

Describe any planned involvement saying when this will take place and who is responsible for managing the process

N/A

Describe the results of any involvement and how you have taken this into account.

N/A

What have you learned from the evidence you have and the involvement undertaken? Does the initial assessment remain valid? What new (if any) impacts have become evident?

(Describe the conclusion(s) you have reached from the evidence, and state where the information can be found.)

No evidence gathered

N/A

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7 Mitigating Actions and Recommendations

Consider whether:

Could you modify the proposal to eliminate discrimination or reduce any identified negative impacts?
(If necessary, consider other ways in which you could meet the aims and objectives of the proposal.)

Could you modify the proposal to increase equality and, if relevant, reduce poverty and socioeconomic disadvantage?

Describe any modifications which you can make without further delay (e.g. easy, few resource implications)

Mitigation Please summarise all mitigations for approval by the decision makers who will approve your proposal			
Equality Characteristic/Socio economic factor	Mitigation	Resource Implications (financial, people, health, property etc)	Approved Yes/No
Age	Having a conversation with the customer and, maximising their income and signposting them to the appropriate resource for further assistance.		
Disability	Having a conversation with the customer and, maximising their income and signposting them to the appropriate resource for further assistance.		
Pregnancy & maternity	Having a conversation with the customer and, maximising their income and signposting them to the appropriate resource for further assistance.		
Race	Having a conversation with the customer through an interpreter if required, and		

	maximising their income and signposting them to the appropriate resource for further assistance.		
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8 Recommendation and Reasoning *(select which applies)*

- Implement proposal with no amendments
- **Implement proposal taking account of mitigating actions (as outlined above)**
- Reject proposal due to disproportionate impact on equality, poverty, health and Socio-economic disadvantage

Reason for recommendation:

It is a legislative requirement for Local Authorities to recover Council Tax and Non-Domestic Rates. The policy will not change the current recovery process, but documents the administration and recovery of Council Tax and Non Domestic rates.

Signed by Lead Officer:	Clare Pettie
Designation:	Development Officer
Date:	05/06/2023
Counter Signature Director	
Date:	

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This assessment should be presented to those making a decision about the progression of your proposal.

If it is agreed that your proposal will progress, you must send an electronic copy to corporate communications to publish on the webpage within 3 weeks of the decision.

Complete the below two sections. For your records, please keep a copy of this Integrated Impact Assessment form.

Action Plan (complete if required)

Actioner Name:	Action Date:
What is the issue?	
What action will be taken?	
Progress against the action:	
Action completed:	Date completed:

Monitoring and Review

State how the implementation and impact of the proposal will be monitored, including implementation of any amendments? For example what type of monitoring will there be? How frequent?

Please state your answer here

What are the practical arrangements for monitoring? For example who will put this in place? When will it start?

Please state your answer here

When is the proposal due for review?

Please state your answer here

Who is responsible for ensuring that this happens?

Please state your answer here