

SECTION A - Information about the policy

Is this a new or revised policy?

Revision of policy

a) Name of the policy

Increasing the poundage for the regional rate by a rate above the rate of inflation

b) Brief Description of the policy

The policy since restoration of devolution in 2007 has been to increase the poundage for the regional rate for domestic and non-domestic properties by the rate of inflation.

The proposal for 2018/19 is to increase the regional rate for [domestic and/or non-domestic] properties by a percentage greater than the rate of inflation.

This policy proposal needs to be considered in isolation from other systemic policies governing the rating system which are not being changed.

This proposed change does not alter the existing policies to tax property, or to exempt or recompense certain groups of occupiers, or to provide other types of relief, or to increase the poundage for the regional rate on an annual basis, or to increase the poundage by a uniform rate of increase for all. These systemic decisions have already been taken and are not being altered by this proposal. This screening is solely about the change from increasing the poundage by the rate of inflation to increasing by a percentage above the rate of inflation.

c) Aims of the policy/ Rationale behind the changes

The intention is to increase the revenue collected from the rates on [domestic and/or non-domestic] properties, in order to support the delivery of public services by the Executive and Departments.

d) Who will the policy affect?

The population group affected is the population of existing ratepayers. The make-up of that population is already established by virtue of the existing policies in respect of taxation, exemption, reliefs *etc.* The population of ratepayers does not have precisely the same make-up as the overall population. And average rates bills will differ between groups. These differences have been identified through analysis of the rates system generally (most recently in the change from NAV to CV). This does not, however, mean that an increase to the poundage above inflation adversely impacts upon over-represented groups, because the proposed change to the increase to the poundage does not change any of the systemic characteristics of the rating system or to the population of ratepayers.

Taking the population of rate payers, then, it is clear that the policy decision affects all of them equally, regardless of s.75 characteristics, since the same proportionate increase is applied to the rates bills for all of them. The fact that the *actual* increase in the bills for those paying the highest rates bills is greater than the *actual* increase in the bills for those paying the lowest rates bills only reflects the current arrangements for taxing property based upon value. The proposed change to the increase to the poundage does not alter that existing feature of the rating system.

In addition, where the actual increase in rates bills has a significant negative impact on an individual's circumstances, there are existing support measures and reliefs.

If this policy has no adverse impact on any of the Section 75 groups, please go to Section C.

e) Is this a NICS wide policy?

N/A

f) Who will implement the policy?

DoF

g) Will this policy or revision address an existing inequality?
If yes, please give details.

Not directly, but the policy intent (namely, to raise additional revenue) supports equality. The revenue from rates is not hypothecated, but is used to fund services and interventions which have themselves been subject to equality impact screening and assessment.

- h) Will this policy or revision benefit any Section 75 categories?
If yes, please give details.

Not directly, but the policy intent (namely, to raise additional revenue) supports equality. The revenue from rates is not hypothecated, but is used to fund services and interventions which have themselves been subject to equality impact screening and assessment.

We have considered the question of whether the policy of setting a maximum capital value on domestic properties means that those affected by the max cap policy secure a benefit that others do not (and we know that that group is not precisely representative of the population at large). That might be case if there were a maximum *rates bill*, so that those at the top of the pile do not see an increase in their bill. But that is not the case here; we are considering an increase in all bills, including those who benefit from the max cap policy. And since that increase is by the same proportion for all, there is no specific benefit to those to whom the max cap policy applies.

- i) Will this policy or revision have an adverse differential impact upon any of the Section 75 groupings?
If yes, please give details

No. The change in policy will affect the same group of rate payers as the policy to date. The change in approach to the calculation of the increase in the poundage affects all ratepayers in the same way, *viz* an increase to bills by the same proportion for all rate payers.

Section B

Available evidence

Evidence to help inform the screening process may take many forms. Public authorities should ensure that their screening decision is informed by relevant data.

What evidence / information (both qualitative and quantitative) have you gathered to inform this policy? Set out all evidence below along with details of the different groups you have met and / or consulted with to help inform your screening assessment.

Please also provide details of priorities and needs identified for each group

Section 75 category	Details of evidence / information and engagement / needs and priorities
Religious belief	NISRA conducted an analysis of the domestic rates system by s.75 category in 2005, using the evidence of the 2001 Census in conjunction with the valuation of domestic properties under the old net annual value (NAV) calculation and the proposed capital value (CV) calculation. ¹ The Census enabled estimates to be made relating to seven of the nine Section 75 groups (age, dependency, disability, ethnicity, gender, marital status and religion, the latter named using community background; estimates could not be made for the political opinion and sexual orientation groups). The purpose was to examine the potential for the CV valuation approach for domestic rates to address existing inequalities,
Political opinion	
Racial group	
Age	
Marital status	
Sexual orientation	

¹ http://webarchive.prni.gov.uk/20150609103612/http://www.dfpni.gov.uk/rating-review/nisra_rates_further_analyses_report.pdf

Men & women generally	and the analysis describes the benefits in equality terms of that policy change.
Disability	The proposed change in policy to increase domestic rates by a rate above inflation introduces no changes to the CV calculation policy and preserves the all the existing advantages of wider rating policy in equality terms.
Dependants	No equivalent analysis is immediately available for non-domestic ratepayers, nor can it be assumed that the impact of changes to the level of increase to the poundage have an impact solely or even primarily upon the non-domestic ratepayers themselves, if they can be identified. Assessment of the impact of systemic changes to non-domestic rating would require a different form of analysis. The proposed change here, though, makes no systemic change to the non-domestic rating system.

No evidence held? Outline how you will obtain it:

Screening questions

There are 4 essential screening questions:

1. What is the likely impact on equality of opportunity for those affected by this policy, for each of the nine Section 75 categories?
2. Are there opportunities to better promote equality of opportunity for people within the Section 75 categories?
3. Will the policy impact upon good relations between people of different religious belief, political opinion or racial group?
4. Are there opportunities to better promote good relations between these three groups?

Category	Q1.Impact upon Equality of opportunity within the Section 75 categories	Level of impact: None/ Minor/ Major	Q2.Opportunities to promote Equality Of opportunities within the Section 75 categories	Level of impact: None/ Minor/ Major
Religious Belief		None by virtue of this policy change, which applies to all rate-payers equally		None by virtue of this policy change, which applies to all rate-payers equally
Political opinion				
Racial group				
Age				
Marital status				
Sexual orientation				
Men and women generally				
Disability				
Dependants				

Category	Q3. Impact upon good relations between people of different religious belief, political opinion or racial group	Level of impact: None/ Minor/ Major	Q4. Promotion of good relations between people of different religious belief, political opinion or racial group	Level of impact: None/ Minor/ Major
Religious Belief		None		None
Political opinion		None		None
Racial group		None		None

Mitigation

When the public authority concludes that the likely impact is 'minor' and an equality impact assessment is not to be conducted, the public authority may consider mitigation to lessen the severity of any equality impact, or the introduction of an alternative policy to better promote equality of opportunity or good relations.

Alternatively there may already be policies in place which would mitigate any adverse impact identified.

Please provide details in the box below:

Any significant negative financial impact upon *individual* ratepayers is addressed through existing reliefs and benefits. For instance, the means-tested Housing Benefit rate rebate, the new Rate Rebate scheme for those receiving Universal Credit, the Lone Pensioner Allowance, Low Income Rates Relief, etc. Non-domestic ratepayers likewise enjoy protections designed to support small businesses etc.

Section C

DoF also has legislative obligations to meet under the [Disability Discrimination Order](#) and the [Human Rights Act](#) . The following questions relate to these two areas.

Consideration of Disability Duties

- a) Does the proposed policy / decision provide an opportunity for DoF to better **promote positive attitudes** towards disabled people?

Explain your assessment in full

No. The policy provides no opportunity to promote positive attitudes towards disabled people.

- b) Does the proposed policy / decision provide an opportunity to actively **increase the participation** by disabled people in public life?

Explain your assessment in full

No. The policy will have no impact upon participation by disabled people in public life

Consideration of Human Rights

- c) The Human Rights Act (HRA) 1998 brings the European Convention on Human Rights (ECHR) into UK law and it applies in N Ireland. Articles 3 and 4 are classified as “absolute” rights ie the State can never withhold or take away these rights. All others are either “qualified” or “limited”. Further information is available via the following link

<https://www.justice.gov.uk/downloads/human-rights/human-rights-making-sense-human-rights.pdf>

Indicate any potential *adverse impacts* that the policy / decision may have in relation to human rights issues.

		<u>Adverse impact</u>
Right to Life	Article 2	no
Prohibition of torture, inhuman or degrading treatment	Article 3	no
Prohibition of slavery and forced labour	Article 4	no
Right to liberty and security	Article 5	no
Right to a fair and public trial	Article 6	no
Right to no punishment without law	Article 7	no
Right to respect for private and family life, home and correspondence	Article 8	no
Right to freedom of thought, conscience and religion	Article 9	no
Right to freedom of expression	Article 10	no
Right to freedom of peaceful assembly and association	Article 11	no

Right to marry and to found a family	Article 12	no
The prohibition of discrimination	Article 14	no
Protection of property and enjoyment of possessions	Protocol 1 Article 1	no
Right to education	Protocol 1 Article 2	no
Right to free and secret elections	Protocol 1 Article 3	no

Consideration of Human Rights (cont)

Please indicate any ways which you consider the policy positively promotes human rights.

Please explain any adverse impacts on human rights that you have identified.

If you have identified any adverse impacts on human rights please consider these further by using the toolkit provided by The Executive Office which can be found on pages 63-71 of the Policy toolkit at <https://www.executiveoffice-ni.gov.uk/publications/effective-policy-making-workbook-four-practical-guide-impact-assessment-pdf>

Monitoring Arrangements

Section 75 requires DoF to have equality monitoring arrangements in place in order to assess the impact of policies and services etc; to help identify barriers to fair participation; and to better promote equality of opportunity.

Outline what data you will collect in the future in order to monitor the impact of this policy / decision on equality, good relations and disability duties.

Equality	Good Relations	Disability Duties

Section D

Formal Record of Screening Decision

Title of Proposed Policy / Decision being screened:

I can confirm that the proposed policy / decision has been screened for –

✓	equality of opportunity and good relations
✓	disabilities duties; and
✓	human rights issues

On the basis of the answers to the screening questions, I recommend that this policy / decision is –

	* <u>Screened In</u> – Necessary to conduct a full EQIA
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✓	* <u>Screened Out</u> – No EQIA necessary (no impacts)
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	* <u>Screened Out</u> - Mitigating Actions (minor impacts) Provide a brief note here to explain how this decision was reached:
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**Screening assessment
completed by -**

Name David Hughes
Grade SCS
Date 25 January 2018

approved by –

Name
Grade
Date

Strategic Equality Branch Notified (date)
Equality Contacts advised (date)