APPENDIX A

Equality Impact Assessment

What are you assessing? Please tick the appropriate box below.

<table>
<thead>
<tr>
<th>Function</th>
<th>Strategy</th>
<th>Policy</th>
<th>Project</th>
<th>Other, please specify below</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>√</td>
</tr>
</tbody>
</table>

Service: Finance

Section: Revenues & Benefits

Responsible Officer: The lead officer for the Policy and EIA is David Wilcox, Director of Resources; supported by Keith MacKenzie, Head of Revenues & Benefits.

Name of function/strategy/ policy/ project assessed:

Non Domestic Rates: Discretionary Relief Policy

Date of Assessment: 29th June 2017

Officers Involved: Keith Mackenzie, Tracey Bland and Victoria Bradshaw

1. What is the purpose of the function/strategy/policy/project assessed?

(Briefly describe the aims, objectives and purpose of the function/strategy/policy/project)

The report being assessed relates to changes to some of the reliefs/discounts available for business rates.

The powers for granting discretionary rate relief by Councils is provided in Sections 44a, 47 and 49 of the Local Government Finance Act 1988 which was amended by the Localism Act 2011 to incorporate wider powers to grant relief under local discretion. The role of local authorities in the business rate system in the past has been to administer the system prescribed by Central Government. There has been very limited flexibility within the system for local authorities to support businesses, despite the variations in economic conditions across and within local authority boundaries. The amended Section 47 of the Act allows local authorities to introduce local business rate discounts to enable local authorities to have the flexibility to
respond to local conditions.

The report recommends the introduction of

- small business transitional relief
- support for pubs.
- The local discretionary support scheme for those businesses facing hardship as a result of increases in bills due to the revaluation.

as set out in the Government’s Spring Budget 2017.

2. Who are the key stakeholders?

Central Government
Rochdale Borough Council
Greater Manchester Fire & Rescue Authority
Greater Manchester Business Rate Pool
Non-domestic property owners/landlords or occupiers in Rochdale Borough
Rochdale Borough Council officers
Business forums in Rochdale Borough

3. What is the scope of this equality impact assessment? That is, what is included in this assessment.

The scope of the report relates only to non-domestic rate reliefs to be granted to businesses as determined by Government in various Autumn Statements and various meetings of Cabinet, to be delivered by local authorities under sections 44a, 47 and 49 of the Local Government Finance Act 1988.

4. Which needs is this function/strategy/policy/project designed to meet?

The Council is required to have a Non-Domestic Rates Discretionary Relief Policy to award discretionary business rates relief as determined by the Government as part of the national initiatives and Cabinet as part of local initiatives to stimulate economic growth by supporting local non-profit making bodies and sports clubs, local charities, small businesses and to bring back into use specific empty properties.

These amendments determined in the Spring Budget 2017 are specifically to target local businesses who are experiencing significant increases in business rates as a result of the revaluation of business rates hereditaments from the 1st April 2017.

5. Has a needs analysis been undertaken?

The Government has determined the criteria to be used in determining when their reliefs are to be awarded, to which business properties, to what value and length of award.
A needs analysis has been undertaken by Rochdale Borough Council in relation to the discretionary relief funding scheme which has highlighted that businesses with an increase above 5% between the business rates bill at the 1st April 2016 and the 1st April 2017 should be considered for a discretionary award of relief due to the impact that the revaluation is having on their businesses rates bills in 2017/18, the details of the needs analysis is provided in the report.

6. Who is affected by this function/strategy/policy/project?
Non-domestic property owners/landlords or occupiers in Rochdale Borough.

7. Who has been involved in the review or development of this function/strategy/policy/project and who has been consulted? State your consultation/involvement methodology.
The Government undertook consultation directly with businesses and public bodies on the amendments to the business rates reliefs set out in the Spring Budget 2017 between the 9th March 2017 and the 7th April 2017. The guidance subsequently issued reflected the feedback from this consultation.

Corporate Overview and Scrutiny Committee on 18th July 2017 will review the recommendations and revised Policy for 2017/18 and provide feedback to Cabinet on the 25th July as part of the decision making for the amendments to the Policy.

8. What data have you considered for this assessment and have any gaps in the data been identified. What action will be taken to close any data gaps?
The data provided in the report has been extracted from:
- the Authority’s Business Rates billing system,
- Sections 44a, 47 and 49 of the Local Government Finance Act 1988,
- Localism Act 2011
- Spring Budget 2017 and associated guidelines from DCLG

9. Are there any other documents or strategies which are linked to this assessment? If so, please include hyperlinks to these documents below, where available.
2/2017: Spring Budget – support for business - GOV.UK
4/2017: Spring Budget update - GOV.UK

10. What impact will this function/strategy/policy/project have on all the protected groups? This includes both positive and potentially negative impacts.
The discretionary relief provided to retail premises will be based on individual merits and the Council will refuse the award where it is considered that the business/retail property is not supporting the Council’s wider objectives or determined to be having a detrimental impact on neighbourhoods and communities. One
of the Council’s wider objectives is to ensure that it complies with the public sector duties and therefore any retail business which is contravening the Equality Act 2010 will not be granted an award. In view of this it is not anticipated that there will be any adverse impact upon the protected groups and it is anticipated that there may be positive benefits for neighbourhoods and communities.

The additional reliefs will provide financial support to a range of local businesses who have been adversely affected by the revaluation of business rates from 2017/18. This may have a positive impact upon the protected groups listed below, but this is a national change by Government and will be applied equally to all businesses that currently receive this relief.

<table>
<thead>
<tr>
<th>Race Equality</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td>Disabled People</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Carers</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Gender</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Age</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Armed Forces and Ex-Armed Forces Personnel</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Sexual Orientation</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Gender Reassignment</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Religion or Belief</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Pregnant Women or Those on Maternity Leave</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Marriage or Civil Partnership</td>
</tr>
</tbody>
</table>
11. What are your main conclusions from this analysis?

The Policy provides financial assistance for local businesses, allows economic growth and supports the wider community. Other benefits would include:

- Will encourage new investment and jobs
- Encourage new business start-ups/entrepreneurship
- Improved employment opportunities
- Support Rochdale town centre, particularly during the period of construction around the River re-opening.

The Council has the discretion to allow business rate payers to pay their bills in 12 monthly instalments instead of the statutory 10. Prior to the 2017/18 bills being issued, a letter will be sent to all affected businesses to advise them about the charge and offer them the opportunity to pay in 12 monthly instalments to spread the burden of the increased rates.

12. What are your recommendations?

The main recommendations contained in the report are to note and approve the amended discretionary rate relief policy.

The report recommends the introduction of

- small business transitional relief
- support for pubs.
- The local discretionary support scheme for those businesses facing hardship as a result of increases in bills due to the revaluation.

as set out in the Government’s Spring Budget 2017.

13. What actions are you going to take to address the findings of this assessment? Please attach an action plan including details of designated officers responsible for completing these actions.

This policy will be reviewed periodically, taking into account Council policies and priorities and any changes in legislation.

Signed (Completing Officer): Tracey Bland Date: 3rd July 2017

Signed (Head of Service): Keith MacKenzie Date: 3rd July 2017
### Equality Impact Assessment Action Plan 2017/18

<table>
<thead>
<tr>
<th>Action</th>
<th>Outcome</th>
<th>Target Date For Completion</th>
<th>Resource Implications</th>
<th>Lead Officer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Issue letters to affected businesses raising awareness of the relief</td>
<td></td>
<td>31st August 2017</td>
<td></td>
<td>Keith Mackenzie</td>
</tr>
<tr>
<td>This policy will be reviewed periodically, taking into account Council policies and priorities and any changes in legislation.</td>
<td></td>
<td>31 December 2017</td>
<td></td>
<td>Keith Mackenzie</td>
</tr>
</tbody>
</table>