



IPSWICH
BOROUGH COUNCIL

Equality Impact Assessment

Introducing Council Tax Civil Penalties

Ref: EQIA2019101118

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Title of report: Introducing Council Tax Civil Penalties

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What is the report trying to achieve?:

Introduction of a policy for the issuing of a Council Tax penalty of £70 in line with Council Tax regulations, where any person: -

- fails to notify the Council that an exemption on a dwelling should have ended
- fails to notify the Council that a discount should have ended
- fails to notify the Council of a change of address or fails to notify the council of a change in the liable person
- fails to provide information requested to identify liability
- fails to provide information requested after a liability order has been obtained.
- fails to notify the Council that there has been a change in their circumstances which would affect council tax reduction

To ensure that taxpayers are aware of the requirement to report changes in their circumstances that affect their Council Tax liability in a timely manner, to deter repeat offences of failure to report changes which will ensure a value for money services for all residents

What evidence/data is being used to support this equality analysis?:

Feedback from other LA's who have implemented a penalties policy

Supporting documents (if available):

Is there potential for positive or negative impact on any of the protected characteristics?

- **Age:** *No Impact*
- **Disability:** *No Impact*
- **Marriage & Civil Partnership:** *No Impact*
- **Race:** *No Impact*
- **Pregnancy & Maternity:** *No Impact*
- **Religion or Belief:** *No Impact*
- **Gender Reassignment:** *No Impact*
- **Sex:** *No Impact*
- **Sexual Orientation:** *No Impact*

If 'No Impact' explain why

Policy applies to all taxpayers (age 18 and over)

How ever the below factors will be taken into account when considering if a penalty is appropriate

Consideration will be taken of the customer's ability to handle financial affairs and their vulnerability. Examples of potential exceptions to the penalty could be:

- Severe mental or physical impairment/infirmity (severe clinical depression, hearing/sight/speech/learning difficulties or frailty)
- Where the resident is elderly (75 years and over)
- Social factors (bereavement, tragedy, under 21, serious or significant health conditions, relevant mitigating family/personal circumstances).

Falling into one of the above categories does not mean that an exception will automatically be applied. Circumstances will be considered on a case by case basis and the final decision will be at the discretion of the Revenues Manager

If you have identified any negative impacts (above) how can they be minimised or removed?

The report helps us to 'eliminate unlawful discrimination, harassment & victimisation' in the following way(s):

Each decision to award a penalty will be taken on a case by case basis. The policy highlights

exceptions where a penalty would not be appropriate.

The report helps us to 'advance equality of opportunity...' in the following way(s): Each decision to award a penalty will be taken on a case by case basis. The policy highlights exceptions where a penalty would not be appropriate.

The policy helps us to 'foster good relations...' in the following way(s): Each decision to award a penalty will be taken on a case by case basis. The policy highlights exceptions where a penalty would not be appropriate.