



Ref No: EQ393349303

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Title of report: Business Rates Relief Policy

Report : Agree a policy that awards a 50% Business Rates discount to retail, hospitality and leisure businesses, that meet the qualifying criteria, for 2022/23.

What evidence/data is being used to support this equality analysis? Please select all that apply.: Knowledge from the business rates team, Government guidance on the scheme

Service area: SRP (Council Tax)

Corporate Manager: Justin Jupp

Corporate Manager email: Justin.Jupp@ipswich.gov.uk

Links to supporting documents where available: Government guidance
<https://www.gov.uk/government/publications/business-rates-guidance-202223-retail-hospitality-and-leisure-relief-scheme>

Please upload any supporting documents:

What is proposed?: That a new relief policy is introduced for 2022/23. 50% relief will award to occupied properties that are wholly or mainly being used:

- As shops, restaurants, cafes, drinking establishments, cinemas, live music venues;
- For assembly and leisure; or
- Hotels, guest and boarding premises and self-catering accommodation

This is subject to a £110,000 cash cap.

Why are the changes being introduced?: The Government announced in the budget on the 27th October 2021 that they will provide a temporary Business Rates retail, hospitality, and leisure discount scheme for 2022-23, subject to a cap of £110,000. In order to introduce this relief, the Council has to introduce a local policy using their discretionary relief powers, introduced by the Localism Act (under section 47 of the Local Government Finance Act 1988, as amended) to grant relief

What evidence is being used to support this Equality Impact Assessment, and how is it

being used?: Knowledge from the business rates team (business rate data such as types of businesses) and Government guidance (scheme requirements)

How will this change be implemented?: Once the policy is agreed, the relief will be applied to all businesses that meet the criteria. Contact will also be made with the relevant businesses to give them the opportunity to opt-out of the scheme and declare that they meet state aid rules.

Age: No impact

Please provide an explanation of this impact and actions to mitigate any adverse impact, or further promote positive impact.: Business Rate records hold basic data on the name of the ratepayer. It is not possible to determine at this stage whether the policy will have an impact on the above characteristics due to the limited information known about the businesses.

The discount is awarded based upon the business activity.

Disability: No impact

Please provide an explanation of this impact and actions to mitigate any adverse impact, or further promote positive impact.: Business Rate records hold basic data on the name of the ratepayer. It is not possible to determine at this stage whether the policy will have an impact on the above characteristics due to the limited information known about the businesses.

The discount is awarded based upon the business activity.

Marriage & Civil Partnership: No impact

Please provide an explanation of this impact and actions to mitigate any adverse impact, or further promote positive impact.: Business Rate records hold basic data on the name of the ratepayer. It is not possible to determine at this stage whether the policy will have an impact on the above characteristics due to the limited information known about the businesses.

The discount is awarded based upon the business activity.

Race: No impact

Please provide an explanation of this impact and actions to mitigate any adverse impact, or further promote positive impact.: Business Rate records hold basic data on the name of the ratepayer. It is not possible to determine at this stage whether the policy will have an impact on the above characteristics due to the limited information known about the businesses.

The discount is awarded based upon the business activity.

Pregnancy & Maternity: No impact

Please provide an explanation of this impact and actions to mitigate any adverse impact, or further promote positive impact.: Business Rate records hold basic data on the name of the ratepayer. It is not possible to determine at this stage whether the policy will have an impact on the above characteristics due to the limited information known about the businesses.

The discount is awarded based upon the business activity.

Religion or Belief: No impact

Please provide an explanation of this impact and actions to mitigate any adverse impact, or further promote positive impact.: Business Rate records hold basic data on the name of the ratepayer. It is not possible to determine at this stage whether the policy will have an impact on the above characteristics due to the limited information known about the businesses.

The discount is awarded based upon the business activity.

Gender Reassignment: No impact

Please provide an explanation of this impact and actions to mitigate any adverse impact, or further promote positive impact.: Business Rate records hold basic data on the name of the ratepayer. It is not possible to determine at this stage whether the policy will have an impact on the above characteristics due to the limited information known about the businesses.

The discount is awarded based upon the business activity.

Sex: No impact

Please provide an explanation of this impact and actions to mitigate any adverse impact, or further promote positive impact.: Business Rate records hold basic data on the name of the ratepayer. It is not possible to determine at this stage whether the policy will have an impact on the above characteristics due to the limited information known about the businesses.

The discount is awarded based upon the business activity.

Sexual Orientation: No impact

Please provide an explanation of this impact and actions to mitigate any adverse impact, or further promote positive impact.: Business Rate records hold basic data on the name of the ratepayer. It is not possible to determine at this stage whether the policy will have an impact on the above characteristics due to the limited information known about the businesses.

The discount is awarded based upon the business activity.

I can confirm the report does meet Ipswich Borough Council's equality objectives: I can confirm the report does meet Ipswich Borough Council's equality objectives

The report helps us to 'eliminate unlawful discrimination, harassment & victimisation' in the following way(s): The retail, hospitality and leisure discount is open to all businesses that meet the qualifying criteria, which is based upon business type

The report helps us to 'advance equality of opportunity...' in the following way(s): The discount will be applied to all accounts where the business activity meets the criteria

The policy helps us to 'foster good relations...' in the following way(s): The retail, hospitality and leisure discount is there to support businesses that meet the qualifying criteria.

The new provisions will be reviewed in the following way(s): It will be monitored on a monthly basis through the nndr 3 monitoring process
