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**Ref No:** EQ395837374

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**Officer Name:** Andrew Wilcock

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**Title of report:** Business Rate Relief Policy - Transitional Relief and Supporting Small Business Relief

**Report :** Agree policies that extend the current Business Rates transitional relief scheme and supporting small business relief for 2022/23.

**What evidence/data is being used to support this equality analysis? Please select all that apply.:** Government guidance

**Service area:** SRP (Council Tax)

**Corporate Manager:** Justin Jupp

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

**Links to supporting documents where available:**

<https://www.gov.uk/government/publications/business-rates-guidance-extension-of-transitional-relief-and-supporting-small-business-relief-for-small-and-medium-properties>

**Please upload any supporting documents:**

**What is proposed?:** The extension of the current Business Rates transitional relief and support small business relief scheme for one year i.e. 2022/23.

Properties that will benefit are those with a rateable value up to and including £100,000 who would have received transitional relief and/or SSB in 2022/23. In line with the existing thresholds in the transitional relief scheme, the £100,000 rateable value threshold should be based on the rateable value shown for 1st April 2017 or the substituted day in the cases of splits and mergers.

**Why are the changes being introduced?:** At the Budget on 27th October 2021 the Government announced that it would extend the current transitional relief scheme and the supporting small business scheme for one year to the end of the current revaluation cycle.

As this is a temporary measure for 2022/23, the Government is not changing the legislation around transitional relief or the supporting small business relief. Instead, the Government will, in line with the eligibility criteria set out in this guidance, reimburse billing authorities that use their discretionary relief powers, under section 47 of the Local Government Finance Act 1988, to grant

relief. It will be for individual billing authorities to adopt a local scheme and determine in each individual case when, having regard to this guidance to grant relief under section 47.

**What evidence is being used to support this Equality Impact Assessment, and how is it being used?:** Knowledge from the business rate data, such as qualifying businesses. Government guidance in respect of the qualifying criteria.

**How will this change be implemented?:** Once the policies are agreed, the relief will automatically applied to those businesses that qualify.

**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 relief are awarded based upon the rateable value of the business property.

**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 relief are awarded based upon the rateable value of the business property.

**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 relief are awarded based upon the rateable value of the business property.

**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 relief are awarded based upon the rateable value of the business property.

**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 relief are awarded based upon the rateable value of the business property.

**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 relief are awarded based upon the rateable value of the business property.

**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 relief are awarded based upon the rateable value of the business property.

**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 relief are awarded based upon the rateable value of the business property.

**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 relief are awarded based upon the rateable value of the business property.

**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):** These reliefs are open to all businesses where the business property meets the scheme criteria. The relief will be applied automatically without the need for an application.

**The report helps us to 'advance equality of opportunity...' in the following way(s):** These reliefs are open to all businesses where the business property meets the scheme criteria. The relief will be applied automatically without the need for an application.

**The policy helps us to 'foster good relations...' in the following way(s):** These reliefs are open to all businesses where the business property meets the scheme criteria. The relief will be applied automatically without the need for an application.

**The new provisions will be reviewed in the following way(s):** Monthly monitoring will take place through the nndr 3 analysis.

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