

**ANGUS COUNCIL**

**POLICY & RESOURCES COMMITTEE – 6 DECEMBER 2022**

**NON-DOMESTIC RATES EMPTY PROPERTY RELIEF POLICY**

**REPORT BY IAN LORIMER, DIRECTOR OF FINANCE**

**ABSTRACT**

This report advises members of the devolution from the Scottish Government to local authorities of responsibility for non-domestic rates Empty Property Relief (EPR) and seeks authority to adopt a policy for the Angus Council area for a period of 2 years from 1 April 2023 to 31 March 2025.

**1. RECOMMENDATION(S)**

It is recommended that the Committee:

- (i) Note the background to the devolution to the Council of responsibility for the Empty Property Relief policy from 1 April 2023 and the funding arrangements as set out in this report;
- (ii) Agree to adopt the same Empty Property Relief scheme in Angus as currently applies at a national level for a period of 2 years from 1 April 2023 to 31 March 2025 to provide stability for ratepayers and the Council at a time of economic uncertainty;
- (iii) Note that a further report will be brought to members prior to expiry of the above period with an evaluation of how the policy has operated and potential options for change.

**2. ALIGNMENT TO THE COUNCIL PLAN**

This policy aligns to Priority 1 of the Council Plan - We want Angus to be a “go-to” area for businesses.

**3. BACKGROUND**

The Scottish Government as one of the recommendations of the Barclay Report have devolved responsibility under the Community Empowerment (Scotland) Act 2015 to local authorities for Empty Property Relief (EPR) on business rates properties from 1/4/2023. The aim of this devolution of responsibility is so that Councils can develop relief schemes to suit local needs.

Each local authority will need to decide on an EPR policy for 1/4/23 as failure to do so will mean that the existing relief cannot continue and ratepayers would be liable to pay the full non-domestic rates charge excluding relief.

Funding is also being devolved to local authorities to help meet the costs of relief provided. Councils can choose to provide more relief than the funding available but would need to fund that themselves which given the Council’s wider budget pressures is not a feasible option.

The Council is liable to non-domestic rates on most of the buildings and land it uses to provide services. The Council can therefore also be entitled to relief in the same way as other ratepayers.

**4. CURRENT POSITION**

The existing EPR scheme operating at a national level is as follows:

A) Unoccupied empty industrial property is eligible for 100% relief for the first six months since becoming unoccupied and thereafter 10% indefinitely.

B) Other (non-industrial) unoccupied empty property is eligible for 50% relief for the first three months since becoming unoccupied and thereafter 10% indefinitely.

C) Unoccupied empty property meeting any of the criteria below is not liable for any rates charges indefinitely:

- property not comprising one or more buildings or a part of a building;
- listed buildings;
- subject of a building preservation order;
- rateable value (RV) under £1,700;
- owner in administration (or subject to an administration order);
- owner is a company or limited liability partnership subject to a winding-up order made under the Insolvency Act 1986 or being wound up voluntarily under that Act;
- occupation prohibited by law;
- action taken by or on behalf of the Crown or any public authority with a view to prohibiting occupation or to acquisition (e.g. compulsory purchase order)
- person entitled to possession only so entitled as a liquidator, as the trustee under a trust deed for creditors or an award of sequestration, or as the executor of a deceased person's estate.

In Angus as at 30 Sept 2022 there are 353 properties receiving EPR to the value of £775,132.66 as shown in Table A below.

**Table A – Split of Existing EPR**

<b>Description</b>	<b>Number</b>	<b>Value</b>
Exempt – Person entitled to possession	2	£7,171.20
Exempt – 6 months industrial exemption	1	£18,340.00
Exempt – Listed Building	85	£476,518.49
Exempt – Occupation prohibited by law	0	£0.00
Exempt – Company wound up	11	£158,488.50
Exempt – RV under £1,700	94	£36,356.49
Exempt - No Buildings Or Part Buildings	3	£2,390.40
10% Industrial Relief	38	£25,783.47
50% Empty Property Relief	1	£8,636.16
10% Empty Property Relief	118	£41,447.95
<b>Total</b>	<b>353</b>	<b>£775,132.66</b>

The Scottish Government EPR guidance for the existing scheme is detailed at Appendix A and it is necessary to consider simultaneously the other wide variety of existing business rate reliefs which are available to support the business community detailed at Appendix B. The other relief schemes set out in Appendix B will continue to operate at a national level with policy decisions on those being made by the Scottish Government.

## **5. PROPOSALS**

It is expected that the funding devolved to the Council for this purpose from the Scottish Government will be sufficient to cover the cost of existing arrangements and could potentially be more.

The Council could reduce the current level of relief to enable extra funding to be available to support provision of other Council services e.g. if we reduced the listed building relief and collected the additional NDR this could be used to support other service provision as we would receive funding to cover awarding EPR up to the thresholds provided by the government. This would however increase the burden on ratepayers who previously had their rates liability alleviated including the Council.

Increasing EPR may result in more vacant properties as it provides landlords less of an incentive to find occupiers and reducing EPR might appear attractive in that it might generate more revenue for Angus but it could make Angus as a business location more expensive than the rest of Scotland and a raft of commercial properties may become vacant or come to the market because of the increased tax burden on them.

The Council is not in a position to incur additional budgetary expenditure by expanding targeted relief to businesses at this time and there are already many other relief schemes available, as detailed at Appendix B, to encourage the reoccupation/occupation of business properties. Any changes to EPR which result in additional expenditure by the Council not covered by the funding being devolved may require an increase in Council Tax to pay for it

The indications from the majority of other Councils are they will adopt the existing scheme initially. This provides stability and certainty for ratepayers and the Council at a time of significant economic uncertainty. The Council's Economic Development team were consulted on this approach and support it.

Given the current economic environment and limited time available to consider fully the implications and evaluating accurately the potential impact of introducing variations to existing EPR arrangements it is proposed that the current arrangements are continued as now to enable the Revenues service to work with other local authorities on how best to use these new powers to ensure any scheme provides effective support to businesses and minimises any financial risk to the Council.

It is therefore recommended the existing national empty property relief scheme that was effective for the 2022/23 financial year as detailed in full at Appendix A should be adopted by the Council for a period of 2 years from 1 April 2023 until 31 March 2025. This should provide sufficient time for some of the current economic uncertainty to settle, provide data on how the arrangements are operating locally and where there may be opportunity for refinement.

A further report will be produced prior to the end of that period to review it and outline future recommendations.

## **6. FINANCIAL IMPLICATIONS**

The Scottish Government will allocate Local Authorities funding based on the current level of EPR granted which in Angus is £775,132.66.

The exact funding allocation to Angus is not yet known but it is expected to be confirmed at the time of the annual local government budget announcement by the Scottish Government in mid December 2022. It has been indicated that funding will be allocated on a 3 yearly basis initially and is likely to be slightly higher than the current level of EPR to take account of the 2023 revaluation and potential rate poundage increases. There is also to be safety net arrangements to address any economic shock that may affect the Council.

If expenditure is incurred in excess of the funding provided the Council will be required to fund this and the risk of such an additional burden arising cannot be taken given the huge financial challenges already facing the Council.

## **7. EQUALITY IMPACT ASSESSMENT**

An Equality Impact Assessment has been carried out and is attached.

## **8. CONSULTATION**

The Economic Development Service has been consulted in the preparation of this report.

**NOTE:** No background papers, as detailed by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to a material extent in preparing the above report.

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List of Appendices:

Appendix A Existing Empty Property Relief

Appendix B Summary of Other Business Rates Reliefs

## Appendix A - Existing Empty Property Relief

The key legislation is sections 24 to 25 of the Local Government (Scotland) Act 1966, the Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 1994, and the Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 2018.

Unoccupied industrial property is eligible for 100% relief for the first six months since becoming unoccupied and thereafter 10% indefinitely.

Other (non-industrial) unoccupied property is eligible for 50% relief for the first three months since becoming unoccupied and thereafter 10% indefinitely.

Unoccupied property meeting any of the criteria below is not liable for rates:

- property not comprising one or more buildings or a part of a building;
- listed buildings;
- subject of a building preservation order;
- rateable value (RV) under £1,700;
- owner in administration (or subject to an administration order);
- owner is a company or limited liability partnership subject to a winding-up order made under the Insolvency Act 1986 or being wound up voluntarily under that Act;
- occupation prohibited by law;
- action taken by or on behalf of the Crown or any public authority with a view to prohibiting occupation or to acquisition (e.g. compulsory purchase order) person entitled to possession only so entitled as a liquidator, as the trustee under a trust deed for creditors or an award of sequestration, or as the executor of a deceased person's estate.

For properties prohibited by law from occupation, a rates exemption would be granted where legal action had been taken to prevent its use. However, if legal action had been taken to prevent one particular person or trade from using the property, then it would be unlikely to be exempt unless that person was the owner.

From 1 April 2022, Local Authorities may give consideration as to whether specific criteria are present before awarding 100% empty property relief where the ratepayer has entered insolvency, compulsorily or voluntarily, shortly after occupation, and restrict the awarding of the relief on that basis - where properties which are let under a lease agreement, and have become unoccupied on or after 1 April 2022 within a period of 6 months from date the property first became occupied under the lease agreement; with at least one of three further indicators connected to reduction or mitigation of rates liability also present the rent charged for the lands and heritages is significantly below the level of the rent which could reasonably have been obtained at the time the lease was entered into, in all the circumstances;

- payment of the rent is optional in terms of the relevant lease;
- the purpose of the arrangement is identified in the lease as being for the purpose of mitigating rates liability.

A change of ratepayer does not affect the qualifying time period.

From 1 April 2020 and for the purpose of determining eligibility, a property is treated as if it had been unoccupied during any period of occupation that ended within six months of when it started.

Any unoccupied property that is rateable is, for the purposes of determining charity relief eligibility, treated as if it is being used for the purpose for which it was used when last occupied. It may not however be eligible for Charity Relief unless the proprietor (or the party entitled to occupation) also satisfies the relevant criteria (see Charity Relief section).

Part-occupation: if it appears to the council that part of a property is unoccupied but will remain so for a short time only, it may ask the Assessor to apportion the RV between the occupied and unoccupied parts. In that case, the Assessor must apportion accordingly and the following applies. The RV for the whole property is taken for rating purposes to be the apportioned value of the occupied portion plus a

percentage of the apportioned value of the unoccupied portion. That percentage is 0% for industrial property empty for up to six months; 90% for industrial property empty for over six months; 50% for non-industrial property empty for up to three months; 90% for nonindustrial property empty for over three months. The Valuation Roll itself is not altered, the apportioned figures being supplied to the council by the Assessor on request.

Part-occupation is generally considered when a ratepayer can clearly evidence that part of the property is empty. The start date for relief is the later of the date part occupation commenced or the start of the financial year in which the council's request was made to the Assessor. The end date is the earliest of the end of the part occupation; a further apportionment being made; or the property becomes fully unoccupied. The council may extend the duration into the following year.

Plant and machinery can be kept on property without that being classed as occupation.

Shooting rights may be considered unoccupied if no commercial shooting/stalking takes place. If there are no buildings on the land this relief is 100%.

## **Appendix B – Summary of Other Business Rates Reliefs (For Information Only Not Part of Proposed Policy or Equality Impact Assessment)**

Some reliefs are mandatory, i.e. if the applicant is deemed eligible then the relief must be awarded.

Some reliefs are discretionary, i.e. if the applicant is deemed eligible then the relief may be awarded.

The cost of discretionary reliefs is generally 75% funded by the Scottish Government and 25% by the awarding council, except for 100% discretionary sports clubs relief, which is fully funded by the Scottish Government. The discretionary reliefs are:

- Charity Relief 'top-up' of up to 20% for OSCR-registered charities;<sup>6</sup>
- Charity Relief of up to 100% for certain other not-for-profit organisations;<sup>7</sup>
- Sports Club Relief 'top-up' of up to 80% for HMRC-registered Community Amateur Sports Clubs (CASCs);<sup>8</sup>
- Sports Club Relief of up to 100% for certain other not-for-profit organisations;<sup>9</sup>
- elements of Rural Relief;
- Hardship Relief; and
- Stud Farms Relief.

Local reliefs are fully funded by the Council.

### **1. Retail, Hospitality and Leisure Relief**

50% relief is available for prescribed non-domestic properties in the retail, hospitality and leisure sectors for the first three months of 2022-23, capped at £27,500 per ratepayer.

### **2. Business Growth Accelerator Relief**

Properties that contain new buildings are eligible for 100% mandatory new-build relief until twelve months after they are first occupied. Improved properties that contain buildings are eligible to see no rates increases for 12 months until after the rateable value (RV) has been amended as a result of the improvement.

### **3. Charity Relief**

Properties that are either

(i) occupied by a charity in the Scottish Charity Register, held by the Scottish Charity Regulator (OSCR), or by trustees thereof, and that are used wholly or mainly for charitable purposes; or

(ii) held on trust for use as an almshouse, are entitled to 80% mandatory Charity Relief.

### **4. Day Nursery Relief**

100% Relief is available where the premises are used wholly or mainly as a day nursery. This relief is available for properties in all sectors – private, public and charitable.

### **5. Disabled Rates Relief**

Up to 100% relief may be available where:

- residential accommodation is provided for the care or aftercare of people who are disabled,
- facilities are provided for the training of people who are disabled; or
- welfare services or workshops for disabled persons are provided.

### **6. District Heating Relief**

Properties used wholly or mainly for the purposes of a district heating network may receive 50% relief. This relief is available until 31 March 2032.

Further, properties used wholly or mainly for the purposes of a district heating network which is powered wholly or mainly by renewable generation may receive 90% relief. This relief is available until 31 March 2024.

### **7. Enterprise Areas Relief**

Properties concerned with specific sectors in four defined Enterprise Areas, each of which comprises a number of defined geographic locations which does not include Angus, may be eligible. Boundaries for each location are set out in a published series of maps.

## **8. Fresh Start Relief**

Mandatory relief of 100% is available for a period of up to 12 months, for certain occupied premises. The following two criteria must be met:

- the property has been in receipt of Empty Property Relief for a continuous period of at least six months immediately prior to the applicant's occupation;
- the property has a RV of up to £95,000 (up from £65,000 until 31 March 2021); and

Where there is a change of occupier during the qualifying period for this relief, the new occupier may still receive the remaining balance of this relief. Equally nothing in the regulations precludes an occupier vacating for six months and re-occupying the property being ineligible for Fresh Start relief.

## **9. Hardship Relief**

A local authority may award up to 100% relief if the applicant would otherwise sustain hardship, and if doing so was reasonable in light of the interests of council taxpayers.

## **10. Mobile Masts Relief**

Relief is 100% mandatory and awarded to mobile masts or towers in

- (i) three 'Mobile Masts Pilot Areas' (two in Arran and one in Cairngorm) entered in the valuation roll on or after 1 April 2016; or
- (ii) located in a number of specific different grid references.

Relief can be awarded between 1 April 2016 and 31 March 2029

## **11. New Fibre Relief**

Telecommunications new fibre infrastructure is eligible for 100% relief between 1 April 2019 and 31 March 2034

## **12. Religious Exemption from Rates**

Buildings occupied by a religious body for the purpose of religious worship or related administration, and halls used in connection with such buildings and their occupiers' purpose, are exempt from rates.

The council decides whether premises are used as a place of worship or related administration. Church halls may be ineligible if they are used mainly for non-religious purposes.

## **13. Renewable Energy Relief**

Eligibility for the Renewable Energy Relief relating to community benefit requires arrangements which give at least 15% of the annual profit to a community organisation, in return for investment (or, failing that, so much of the annual profit as is attributable to 0.5 megawatt of the total installed capacity). There is a sliding scale of applicable relief against total RV of all the qualifying properties in Scotland that the applicant occupies or (if vacant) is entitled to occupy.

Relief is available for subjects solely concerned with the production of heat or power (or both) from the following sources:

- biomass
- biofuels
- fuel cells
- photovoltaics
- water (including waves and tides, but excluding production from the pumped storage of water) ("hydro schemes")
- wind
- solar power
- geothermal sources

In addition, hydro schemes with a RV of no more than £5 million are also eligible for 60% relief. This relief is available until 31 March 2032.

## **14. Reverse Vending Machine Relief**

Mandatory relief of 100% is available to sites of a Reverse Vending Machine



## 15. Rural Relief

Mandatory relief of 100% is available to certain properties (bullets below) which are the only such property located in a settlement in the local authority's rural settlement list. The council's determination of this is generally informed by local knowledge and the applicant's declaration. The council compiles and maintains the rural settlement list, which is generally updated annually by the council in December to be in place for the start of the next financial year.

- Small food shop, general store or post office RV threshold £8,500
- Petrol filling station, small hotel or public house RV threshold £12,750

In addition, local authorities have discretionary powers to grant up to 100% relief to properties which provide a service which is of benefit to the community where they consider it would be in the interest of council tax payers to do so.

## 16. Small Business Bonus Scheme

Occupiers of property located in Scotland (or those entitled to occupy it) with combined RV of £35,000 or less may be eligible for relief. Multiple properties linked to one business (e.g. a chain of shops) may be eligible for relief if their combined RV does not exceed £35,000.

Cumulative RV range	Percentage of rate relief
£15,000 or less	100%
£15,001 to £18,000	25%
£18,001 to £35,000	25% on each individual property with a RV of £18,000 or less

## 17. Sports Club Relief

Properties occupied by a Community Amateur Sports Club (CASC) registered with HM Revenue and Customs, for the purposes of that club, or for the purposes of that club and of other clubs which are, or are entitled to be, registered as a CASC, are entitled to 80% mandatory rates relief.

Note that OSCR-registered charities may also claim 80% mandatory relief. Where these are sports clubs, it would be considered that they are applying for Sports Club Relief.

The mandatory element of this relief is 100% funded by the Scottish Government.

The local authority also has discretion to 'top up' this relief to 100%.<sup>44</sup> This element of the relief is 75% funded by the Scottish Government.

Properties occupied by certain other sports clubs that are not CASCs or registered charities are eligible to receive up to 100% relief at the discretion of the local authority. Any such relief, whilst it is discretionary, is 100% funded by the Scottish Government.

## 18 Stud Farms Relief

Councils may award relief to qualifying stud farms with a rateable value up to £7,000. Note this relief is separate from the de-rating provision under section 7B of the Valuation and Rating (Scotland) Act 1956.

This relief is discretionary and is 75% funded by the Scottish Government



## Equality Impact/Fairer Scotland Duty Assessment Form

(To be completed with reference to Guidance Notes)

### Step 1

**Name of Proposal** (includes e. g. budget savings, committee reports, strategies, policies, procedures, service reviews, functions):

NON-DOMESTIC RATES EMPTY PROPERTY RELIEF POLICY

### Step 2

Is this only a **screening** Equality Impact Assessment No

~~(A) If Yes, please choose from the following options all reasons why a full EIA/FSD is not required:~~

~~(i) It does not impact on people Yes/No~~

~~(ii) It is a percentage increase in fees which has no differential impact on protected characteristics Yes/No~~

~~(iii) It is for information only Yes/No~~

~~(iv) It is reflective e.g. of budget spend over a financial year Yes/No~~

~~(v) It is technical Yes/No~~

~~If you have answered yes to any of points above, please go to **Step 16**, and sign off the Assessment.~~

**(B)** If you have answered No to the above, please indicate the following:

Is this a full Equality Impact Assessment Yes

Is this a Fairer Scotland Duty Assessment No

If you have answered Yes to either or both of the above, continue with Step 3.

If your proposal is a **strategy** please ensure you complete Step 13 which is the Fairer Scotland Duty Assessment.

### Step 3

(i)Lead Directorate/Service: Finance/Revenues & Benefits

(ii)Are there any **relevant** statutory requirements affecting this proposal? If so, please describe.

Community Empowerment (Scotland) Act 2015 Part II Section 140 adds Section 3A to Local Govt (Financial Provision) (Scotland) Act 1962

(iii)What is the aim of the proposal? Please give full details.

To adopt a non-domestic rates empty property relief policy for a period of 2 years from 1 April 2023 to 31 March 2025

(iv)Is it a new proposal?        No        Please indicate        OR

Is it a review of e.g. an existing budget saving, report, strategy, policy, service review, procedure or function?        Yes an existing procedure and function

### Step 4: Which people does your proposal involve or have consequences for?

Please indicate all which apply:

Employees	No
Job Applicants	No
Service users	Yes
Members of the public	Yes

### Step 5: List the evidence/data/research that has been used in this assessment (links to data sources, information etc which you may find useful are in the Guidance). This could include:

**Internal data** (e.g. customer satisfaction surveys; equality monitoring data; customer complaints).

Data has been taken from the existing NDR database to identify the number and value of the existing empty property relief and details of the recipients.

**Internal consultation** (e.g. with staff, trade unions and any other services affected).

The Economic Development service have been consulted.

**External data** (e.g. Census, equality reports, equality evidence finder, performance reports, research, available statistics)

N/A

**External consultation** (e.g. partner organisations, national organisations, community groups, other councils.

Other councils have been consulted as to their intentions through discussions at IRRV forums and conference.

**Other** (general information as appropriate).

N/A

### **Step 6: Evidence Gaps.**

Are there any gaps in the equality information you currently hold?      No

If yes, please state what they are, and what measures you will take to obtain the evidence you need.

**Step 7: Are there potential differential impacts on protected characteristic groups?** Please complete for each group, including details of the potential impact on those affected. Please remember to take into account any particular impact resulting from **Covid-19**.

**Please state if there is a potentially positive, negative, neutral or unknown impact for each group. Please state the reason(s) why.**

Age

**Impact Neutral as the granting of relief does not have age as a criteria.**

Disability

**Impact Neutral as the granting of relief does not require disability as a qualifying criteria**

Gender reassignment

**Impact Neutral as the granting of relief does not require gender reassignment as a qualifying criteria**

Marriage and Civil Partnership

**Impact Neutral as the granting of relief does not require this status as a qualifying criteria**

Pregnancy/Maternity

**Impact Neutral as the granting of relief does not require this status as a qualifying criteria**

Race - (includes Gypsy Travellers)

**Impact Neutral as the granting of relief does not require this status in determining eligibility**

Religion or Belief

**Impact Neutral as the granting of relief does not require this status in determining eligibility**

Sex

**Impact Neutral as the granting of relief does not require gender in determining eligibility**

Sexual orientation

**Impact Neutral as the granting of relief does not require this status in determining eligibility**

### **Step 8: Consultation with any of the groups potentially affected**

If you have consulted with any group potentially affected, please give details of how this was done and what the results were.

N/A

If you have not consulted with any group potentially affected, how have you ensured that you can make an informed decision about mitigating action of any negative impact (Step 9)?

### **Step 9: What mitigating steps will be taken to remove or reduce potentially negative impacts?**

There is no change proposed to the current empty property relief scheme so no negative impact.

**Step 10: If a potentially negative impact has been identified, please state below the justification.**

N/A

**Step 11: In what way does this proposal contribute to any or all of the public sector equality duty to:** eliminate unlawful discrimination; advance equality of opportunity; and foster good relations between people of different protected characteristics?

This is a relief granted against the status of a property and not an individual.

**Step 12: Is there any action which could be taken to advance equalities in relation to this proposal?**

N/A

**Step 13: FAIRER SCOTLAND DUTY**

This step is only applicable to **strategies** which are key, high level decisions. If your proposal is **not** a strategy, please leave this Step blank, and go to Step 14.

Links to data sources, information etc which you may find useful are in the Guidance.

**Step 13(A) What evidence do you have about any socio-economic disadvantage/inequalities of outcome in relation to this strategic issue?**

**Step 13(B) Please state if there are any gaps in socio-economic evidence for this strategy and how you will take measures to gather the evidence you need.**

**Step 13(C) Are there any potential impacts this strategy may have specifically on the undernoted groupings?** Please remember to take into account any particular impact resulting from **Covid-19**.

**Please state if there is a potentially positive, negative, neutral or unknown impact for each grouping.**

**Low and/or No Wealth** (e.g. those with enough money to meet basic living costs and pay bills but have no savings to deal with any unexpected spends and no provision for the future).

**Impact**

**Material Deprivation** (i.e. those unable to access basic goods and services e.g. repair/replace broken electrical goods, warm home, leisure and hobbies).

**Impact**

**Area Deprivation** (i.e. where people live (e.g. rural areas), or where they work (e.g. accessibility of transport)).

**Impact**

**Socio-economic Background** i.e. social class including parents' education, people's employment and income.

**Impact**

**Other** – please indicate

**Step 13(D) Please state below if there are measures which could be taken to reduce socio-economic disadvantage/inequalities of outcome.**

**Step 14: What arrangements will be put in place to monitor and review the Equality Impact/Fairer Scotland Duty Assessment?**

Monitoring of the policy and its equality impact will be ongoing for the period of the policy with a view to reporting back to committee.

**Step 15: Where will this Equality Impact/Fairer Scotland Duty Assessment be published?**

Councils website as part of the committee report

**Step 16: Sign off and Authorisation.** Please state name, post, and date for each:

Prepared by: Graham Ritchie, Service Leader Revenues & Benefits, 18/10/22

Reviewed by: Doreen Philips, Equalities Officer, 25/11/22

Approved by:

NB. There are several worked examples of separate EIA and FSD Assessments in the Guidance which may be of use to you.

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