



## 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):

**Anti-Tax Evasion Policy (new policy August 2023)**

### 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 **No**

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

(iii) It is for information only **No**

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

(v) It is technical **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:

#### **Strategic Policy, Transformation & Public Sector Reform**

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

#### **Criminal Finances Act 2017**

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

**The Anti-Tax Evasion Policy aims to encourage employees and named others to not adopt the actions which might leave the Council liable to corporate prosecution for the criminal offence of tax evasion facilitation. The Policy serves also to advise employees of the necessity to report suspicions of wrongdoing in the taxation arrangements of commercial partners. It will set out who the policy applies to, what should be reported, how to make the report, how the Council will respond.**

(iv)Is it a new proposal?        Yes this is a new Policy.

Is it a review of e.g. an existing budget saving, report, strategy, policy, service review, procedure or function?        No

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

Please indicate all which apply:

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

**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).

**No internal data is relevant to this Equality Impact Assessment. The new policy sets out tax evasion facilitation issues as set out in Step 3 above.**

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

**Legal & Democratic service staff consulted.**

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

**Anti-Tax Evasion Policies of various local authorities.**  
**GOV.UK website for HMRC opinion.**

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

**No external consultation is relevant to this Equality Impact Assessment.**

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

None.

### **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.

N/A

**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 **Yes**

**Impact – Impact neutral, all persons treated equally under the policy.**

Disability **Yes**

**Impact –Impact neutral, all persons treated equally under the policy.**

Gender reassignment **Yes**

**Impact - Impact neutral, all persons treated equally under the policy.**

Marriage and Civil Partnership **Yes**

**Impact - Impact neutral, all persons treated equally under the policy.**

Pregnancy/Maternity **Yes**

**Impact - Impact neutral, all persons treated equally under the policy.**

Race - (includes Gypsy Travellers) **Yes**

**Impact - Impact neutral, all persons treated equally under the policy.**

Religion or Belief **Yes**

**Impact - Impact neutral, all persons treated equally under the policy.**

Sex **Yes**

**Impact - Impact neutral, all persons treated equally under the policy.**

Sexual orientation **Yes**

**Impact - Impact neutral, all persons treated equally under the policy.**

**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.

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)?

**No negative impact identified.**

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

**No negative impact identified.**

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

**No negative impact identified.**

**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?**

**None.**

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

**None.**

### **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?**

The EIA will be reviewed in line with any further developments in this area.

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

Policy to be considered at Policy and Resources committee, and potentially Scrutiny & Audit. The EIA will accompany each committee report.

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

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