

DoF Screening – Non-domestic Rates Valuations (Coronavirus) Bill

Screening is the first of two methods by which the necessary level of “regard” is demonstrated as being paid to the statutory equality goal, as set out in Section 75 of the Northern Ireland Act 1998. The DoF Equality Scheme commits us to screening our policies. This includes our strategies and plans, policies, legislative developments; and new ways of working such as – the introduction, change or end of an existing service, procedure, policy etc.

This screening template is designed to help business areas consider the likely equality and human rights impacts of their proposed decisions on different groups of customers, service users, staff and visitors.

Detailed information about the Section 75 equality duties and what they mean in practice is available on the Equality Commission’s website:
<http://www.equalityni.org/ECNI/media/ECNI/Publications/Employers%20and%20Service%20Providers/S75GuideforPublicAuthoritiesApril2010.pdf>

A copy of the Screening Template, for each policy screened, should be ‘signed off’ and approved by a senior manager responsible for the policy, made accessible on the DoF website as soon as possible following completion and made available in alternative formats on request.

All Section 75 consultees should be advised of the screening exercise once the final policy decision has been taken.

The screening template has 4 sections to complete. These are:

Section A - details about the policy / decision that is being screened.

Section B - 4 key questions that require you to outline the likely impacts on equality groups, and all supporting evidence.

Section C - 4 key questions in relation to obligations under the Disability Discrimination Order and the Human Rights Act.

Section D - the formal record of the screening decision.

SECTION A

Information about the policy

This stage of the screening process involves scoping the policy under consideration. The purpose of policy scoping is to help prepare the background and context and set out the aims and objectives for the policy being screened. At this stage, scoping the policy will help identify potential constraints as well as opportunities and will help the policy maker work through the screening on a step-by-step basis.

Remember that the Section 75 statutory duties apply to internal policies (relating to people who work for us) as well as external policies (relating to those who are, or could be, served by us).

Is this a new or revised policy?

This is a mitigating revision to existing policy to allow the taxation system to operate as intended following the public health measures imposed by the Executive in March 2020 to limit the spread of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) in Northern Ireland which causes the disease COVID-19 (“coronavirus”).

a) Name of the policy

The Non-domestic Rates Valuations (Coronavirus) Bill

b) Brief Description of the policy

The Bill aims to implement statutory mitigation measures within the non-domestic rating system, made necessary as a result of the public health measures imposed by the Executive in March 2020 to limit the spread of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) in Northern Ireland which causes the disease COVID-19 (“coronavirus”).

c) Aims of the policy/ Rationale behind the changes

The Bill aims to implement statutory mitigation measures within the non-domestic rating system, made necessary as a result of the public health measures imposed by the Executive in March 2020 to limit the spread of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) in Northern Ireland which causes the disease COVID-19 (“coronavirus”).

d) Who will the policy affect?

The mitigation measure will apply in respect of non-domestic hereditaments in the non-domestic rating list.

e) Is this a NICS wide policy?

The Bill will be implemented subject to Executive agreement

f) Who will implement the policy?

The Department of Finance has policy and legislation responsibility for the rating system.

g) Will this policy or revision address an existing inequality? Yes/No
If yes, please give details.

No.

h) Will this policy or revision benefit any Section 75 categories? Yes/No
If yes, please give details.

Yes. The Bill does not implement new policy or regulation. It is restorative and acts to mitigate the unintended effects of the aforementioned public health measures so as to ensure the normal functioning of the non-domestic rating system used to fund central and local government expenditure. Loss of revenue would potentially lead to an adverse impact on all s75 categories through an inability to meet Budget commitments or through uncertainty in the taxbase.

i) Will this policy or revision have an adverse differential impact upon any of the Section 75 groupings? Yes/No. If yes, please give details.

No. The Bill does not implement new policy or regulation. It is restorative and acts to mitigate the unintended effects of the aforementioned public health measures so as to ensure the normal functioning of the non-domestic rating system

Section B

Available evidence

Evidence to help inform the screening process may take many forms. Public authorities should ensure that their screening decision is informed by relevant data.

What evidence / information (both qualitative and quantitative) have you gathered to inform this policy? Set out all evidence below along with details of the different Section 75 groups you have met and / or consulted with to help inform your screening assessment. Please also provide details of priorities and needs identified for each Section 75 group.

- **Religious belief**

This policy is technical in nature, and has a direct application to the non-domestic rating system and will have no bearing in terms of its likely impact on equality of opportunity or good relations for people within the different Section 75 groups. The measure will prevent Budget losses that may have caused a detrimental effect on public services affecting different section 75 groups.

- **Political opinion**

As above.

- **Racial group**

As above.

- **Age**

As above.

- **Marital status**

As above.

- **Sexual orientation**

As above.

- **Men & women generally**

As above.

- **Disability**

As above.

- **Dependents**

As above.

If you have no evidence held, outline how you will obtain it:

N/A

Screening questions

There are 4 essential screening questions:

1. What is the likely impact on equality of opportunity for those affected by this policy, for each of the nine Section 75 categories? (minor/major/none)
2. Are there opportunities to better promote equality of opportunity for people within the Section 75 categories? (yes/no)
3. To what extent is the policy likely to impact upon good relations between people of different religious belief, political opinion or racial group? (minor/major/none)
4. Are there opportunities to better promote good relations between these three groups? (Yes/No)

Are there likely impacts on Section 75 Categories?

- **Religious belief:**

What is the level of impact? *None*

- **Political opinion:**

What is the level of impact? *None*

- **Racial group:**

What is the level of impact? *None*

- **Age:**

What is the level of impact? *None*

- **Marital status:**

What is the level of impact? *None*

- **Sexual orientation:**

What is the level of impact? *None*

- **Men and women generally:**

What is the level of impact? *None*

- **Disability:**

What is the level of impact? *None*

- **Dependants:**

What is the level of impact? *None*

Additional considerations

Multiple identity

Generally speaking, people can fall into more than one Section 75 category. Taking this into consideration, are there any potential impacts of the policy/decision on people with multiple identities?

(For example; disabled minority ethnic people; disabled women; young Protestant men; and young lesbians, gay and bisexual people).

This policy is purely technical in nature and will have no bearing in terms of its likely impact on people with multiple identities.

Provide details of data on the impact of the policy on people with multiple identities. Specify relevant Section 75 categories concerned.

N/A

Mitigation

When the public authority concludes that the likely impact is 'minor' and an equality impact assessment is not to be conducted, the public authority may consider mitigation to lessen the severity of any equality impact, or the introduction of an alternative policy to better promote equality of opportunity or good relations.

Alternatively there may already be policies in place which would mitigate any adverse impact identified.

Mitigation measures proposed:

N/A. This piece of legislation is intended to act as a mitigation measure.

Section C

DoF also has legislative obligations to meet under the [Disability Discrimination Order](#) and the [Human Rights Act](#) . The following questions relate to these two areas.

Consideration of Disability Duties

Does the proposed policy / decision provide an opportunity for DoF to better **promote positive attitudes** towards disabled people?

Explain your assessment in full

No. This policy is purely technical in nature, it pertains to the valuation assessment of non-domestic hereditaments and is unrelated to attitudes towards disabled people.

Does the proposed policy / decision provide an opportunity to actively **increase the participation** by disabled people in public life?

Explain your assessment in full

No. This policy is purely technical in nature, it pertains to the valuation assessment of non-domestic hereditaments and is unrelated to attitudes towards disabled people.

Consideration of Human Rights

The Human Rights Act (HRA) 1998 brings the European Convention on Human Rights (ECHR) into UK law and it applies in N Ireland. Articles 3 and 4 are classified as “absolute” rights ie the State can never withhold or take away these rights. All others are either “qualified” or “limited”. Further information is available via the following link

<http://www.nicshumanrightsguide.com/>

Indicate any potential adverse impacts that the policy / decision may have in relation to human rights issues.

Adverse Impact

The Bill will be subject to DSO, OLC and the AGNI Office’s scrutiny to ensure that it is compatible with the ECHR. The Bill implements mitigating measures in consequence of the impact of public health restrictions on the normal functioning of the non-domestic rating system. The responses below are noted in this context.

Right to Life	Article 2	<i>No</i>
Prohibition of torture, inhuman or degrading treatment	Article 3	<i>No</i>
Prohibition of slavery and forced labour	Article 4	<i>No</i>
Right to liberty and security	Article 5	<i>No</i>
Right to a fair and public trial	Article 6	<i>No</i>
Right to no punishment without law	Article 7	<i>No</i>
Right to respect for private and family life, home and correspondence	Article 8	<i>No</i>
Right to freedom of thought, conscience and religion	Article 9	<i>No</i>

Right to freedom of expression	Article 10	No
Right to freedom of peaceful assembly and association	Article 11	No
Right to marry and to found a family	Article 12	No
The prohibition of discrimination	Article 14	No
Protection of property and enjoyment of possessions	Protocol 1 Article 1	No
Right to education	Protocol 1 Article 2	No
Right to free and secret elections	Protocol 1 Article 3	No

Please indicate any ways which you consider the policy positively promotes human rights.

The policy ensures that significant amount of revenue is not lost to central and local government as a result of the impact of public health restrictions implemented in March 2020.

Please explain any adverse impacts on human rights that you have identified.

No adverse impacts on human rights are anticipated as a result of the Bill.

The Bill aims to implement statutory mitigation measures within the non-domestic rating system, made necessary as a result of the public health measures imposed by the Executive in March 2020 to limit the spread of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) in Northern Ireland which causes the disease COVID-19 (“coronavirus”).

The Department of Finance assesses an intervention by way of primary legislation to be the only mechanism available to successfully mitigate the risk of potential challenge to aspects of valuations, resulting from the

operation of Article 39A of the Rates (Northern Ireland) Order 1977 leading to substantial financial losses to central and local government which was not intended by the Health measures.

The Executive has already taken forward separate policy interventions for businesses affected by the pandemic and the Government's approach to it underpinned by economic research. In 2020/21 and 2021/22, a 100% business rates relief was provided with £515 million of relief provided to business ratepayers. This was in addition to the £317 million in LRSS grant payments provided to businesses directly affected by restriction and closure, as well as the other grant provision made accessible by the Executive.

If you have identified any adverse impacts on human rights through this screening you must complete a Human Rights Impact Assessment:
<https://www.executiveoffice-ni.gov.uk/publications/human-rights-impact-assessment-proforma>.

Monitoring Arrangements

Public authorities should consider the guidance contained in the Commission's [Monitoring Guidance for Use by Public Authorities \(July 2007\)](#):

<http://www.equalityni.org/ECNI/media/ECNI/Publications/Employers%20and%20Service%20Providers/S75MonitoringGuidance2007.pdf>

The Commission recommends that where the policy has been amended or an alternative policy introduced, the public authority should monitor more broadly than for adverse impact (See Benefits, P.9-10, paras 2.13 – 2.20 of the Monitoring Guidance).

Effective monitoring will help the public authority identify any future adverse impact arising from the policy which may lead the public authority to conduct an equality impact assessment, as well as help with future planning and policy development.

Please detail proposed monitoring arrangements below:

The Department will be monitoring issues as the Bill progressed through its stages in the Assembly.

Section D - Formal Record of Screening Decision

Title of Proposed Policy / Decision being screened:

Non-domestic Rates (Valuations) (Coronavirus) Bill

I can confirm that the proposed policy / decision has been screened for (i) equality of opportunity, (ii) good relations disabilities duties and (iii) human rights issues

On the basis of the answers to the screening questions, I recommend that this policy / decision is –

* **Screened Out** – No EQIA necessary (no impacts)

Provide a brief note to explain how this decision was reached:

The Bill aims to implement statutory mitigation measures within the non-domestic rating system, made necessary as a result of the public health measures imposed by the Executive in March 2020 to limit the spread of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) in Northern Ireland which causes the disease COVID-19 (“coronavirus”).

Screening assessment completed by -

Name *Andrew McAvoy*
Grade *Principal Officer*
Date *7 October 2021 (date Bill draft settled)*

And approved by –

Name **Sharon Magee**
Grade **5**
Date **20 October 2021**

Central Support Team Notified (insert date)

Equality Contacts advised (insert date)

Screening uploaded to DoF website (insert date)