

Scottish Environment Protection Agency

Equality and Human Rights Impact Assessment (EqIA)

Policy Name	SEPA Scottish Landfill Tax Project		
Policy Author	E Turner/J Robertson		
Date Written	20 August 2014		
Impact Screening Undertaken by	E Turner	Date: Sept 2014	
EqIA carried out by	E Turner	Date: Dec 2014	
EqIA authorised by	J Kenny, Project Executive		
Date Authorised	28 January 2015		

Introduction

An Equality and Human Rights Impact Assessment (EqIA) identifies whether any policy, practise or activity has any disproportionate impact on any individual or group of people with a protected characteristic as determined by the Equality Act 2010.

The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 requires that all new and revised policies undergo a screening for impact. Where impact is identified, a full EqIA is undertaken.

This form has five parts;

- Part 1 provides general information about the policy, the owner and its purpose and is self-explanatory.
- Part 2 is a screening process to identify whether there is impact. If impact is identified, Part 3 must be completed.
- Part 3 is a full EqIA, where evidence is captured.
- Part 4 captures what will be monitored to ensure impact is either reduced, negated or remains constant and
- Part 5 is the approval section.

The Guidance Document should be read in conjunction with this form.

ON COMPLETION please indicate if this is a screening document only or full EqIA;

Screening only	N	Full Assessment	Y
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PART 1

About the Policy/Activity

Portfolio/Function developing/reviewing policy or activity	Name: PMO on behalf of Finance Portfolio
Title of policy/activity	Scottish Landfill Tax, Scottish Landfill Communities Fund regulation.
Date EqIA Screening Commenced	20 August 2014

Briefly describe the aims, objectives and purpose of the policy/activity	<p>To establish a new remit for SEPA to assist Revenue Scotland in the collection and management of Scottish Landfill Tax (SLfT) from 1 April 2015. In addition SEPA will undertake a Regulation role of the Scottish Landfill Communities Fund (SLCF), as delegated by Revenue Scotland.</p> <p>Please note this document is live and may be updated to reflect any changes as further clarity is gained on these new areas of work.</p>
What are the intended consequences of the policy/activity?	<p>Landfill tax will be collected and managed by Revenue Scotland for both licensed and unauthorised sites.</p> <p>SEPA will contribute to the identification and investigation of unauthorised sites and SEPA will provide data and assist Revenue Scotland in undertaking compliance activity for SLfT.</p> <p>SEPA will also play a role in the regulation of the Scottish Landfill Communities Fund, regulating the Approved Bodies responsible for distributing SLCF funds from landfill operators to community projects.</p>
Does this policy/activity link with any other? If Yes, please list.	<p>The identification and investigation of unauthorised sites will fall under the direction of established SEPA investigation procedures. Similarly, licensed sites will inspected in accordance with existing SEPA policy and practice.</p> <p>There will be further practices developed specifically for SLfT purposes, although these are not in place as yet.</p>

Who are the main stakeholders in relation to the policy/activity?	Landfill Operators, Approved bodies under the SLCF, Revenue Scotland, Scottish Government, Police Scotland and SEPA.
Who implements and who is responsible for the policy/activity?	The SLfT activity is the responsibility of National Operations and will be implemented by the SLfT Unit, within Operations. SLCF activities is the responsibility of the SEPA business it is dedicated to, this will be determined in due course.

Part 2

Initial Screening for Relevance

This section is designed to determine the relevance of the policy/activity to equality.

- This section also fulfils the duty to consider any impact in relation to Human Rights.
- Initial screening will determine whether there is impact and where none is found, set out any evidence/justification for that determination.

Indicate in the table below whether policy/activity has any impact on the protected characteristics or is likely to influence SEPA's ability to, in the exercise of its functions have due regard to the need to;

- Eliminate discrimination, victimisation, harassment or other unlawful conduct that is prohibited under the Equality Act 2010;
- Advance equality of opportunity between people who share a characteristic and those who do not; and
- Foster good relations between people who share a relevant protected characteristic and those who do not.

Please tick as appropriate	Positive Impact	Negative Impact	No Impact	Unknown
Age				X
Disability				X
Gender reassignment			X	
Marriage and civil partnership (relevant only to point a) above)			X	
Pregnancy and maternity			X	
Race				X
Religion and belief			X	
Sex (gender)			X	
Sexual Orientation			X	

If you have answered 'no' for all of the above, what is your justification or evidence for that determination?

Those characteristics which have been identified as having no impact, have no actual influence in relation to how the activity will progress or on the intended outcomes of the activity.

Indicate on the table below whether the policy/activity has any impact on the Human Rights Act 1998

Please tick as appropriate	Positive Impact	Negative Impact	No Impact	Unknown
Article 6			X	
Article 8		X		
Article 14				X

If you have answered 'no' for all of the above, what is your justification or evidence for that determination?

The Landfill Tax Unit has no relevance to the Right to a Fair Hearing (Article 6) . The new role for SEPA may however involve exchanges of personal data, because of this Privacy Impact Assessments are in place. .

It is not known whether there will be any impact relating to Article 14.

Concluding Part 2

Has Relevance been Identified?	Please Tick	Next Steps
There is no relevance to Equality or the Human Rights Act 1998		<u>Proceed to Part 4 Monitoring and Review</u>
There is relevance to some or all of the Equality characteristics and/or the Human Rights Act 1998	X	<u>Proceed to Part 3 Impact Assessment</u>
It is unclear if there is relevance to some or all of the Equality characteristics and/or the Human Rights Act 1998		<u>Proceed to Part 3 Impact Assessment</u>

Part 3

Full Impact Assessment

This section captures details of any impact relevant to the listed protected characteristics and to Human Rights. It should also show details of relevance, evidence gathered and used, suggestions as to steps that could be taken to negate or reduce impact and decisions taken relating to impact. This should be based on proportionality

<p>Age</p>	<p>Currently SEPA do not capture any information on the age profile of landfill operators or Approved Bodies of the SLCF. However in terms of the profile of the general population of Scotland, the 2011 Census established that on average 18.3% of the population are over 65 years of age. There is also research that indicates that, although usage on the web has increased amongst over 65, the level of use is 42% by comparison to 83% of all adults. (Ofcom Report 30/04/14).</p> <p>Revenue Scotland will supply tax return and tax registration paper forms and guidance material on request and have a procedure for administering paper tax return and registration forms and payment by post/cheque.</p> <p>Registering as an Approved Body (AB) of the Scottish Landfill Communities Fund (SLCF) will be a paper based application procedure and guidance will be available both online and on paper. The Register of ABs will be published online and available in printed form on request.</p> <p>SEPA will communicate with stakeholders by paper letter and email. Paper letters may be requested by any stakeholder as a preference.</p> <p>Evidence source: Ofcom Report 30 /04/14. 2011 Scottish Census Table reference KS102SC</p>
<p>Disability</p>	<p>Currently SEPA do not capture any information on disability in relation to the profile of landfill operators. However the Scottish Census 2011 identifies the fact that around 19% of the population have a long term health problem or disability.</p> <p>In anticipating that the makeup of those operators of landfill sites being broadly representative of the population, there may be issues which are related to the provision of information on the new activities. The availability of the information being available in alternative formats and in plain English, will support anyone with communication related disabilities.</p> <p>Evidence source: 2011 Scottish Census Table QS303SC</p>
<p>Gender reassignment</p>	<p>Gender re-assignment will not be impacted in any way by the outcomes of this project and does not impact on that protected characteristic.</p>

Marriage and Civil Partnership	Marriage and civil partnership have no influence on the intentions behind the outcomes of this project.
Pregnancy and maternity	The outcomes of this project have no differential impact on pregnancy and maternity and does not impact on that protected characteristic.
Race	<p>Currently SEPA do not capture or hold any information on the race/nationality profile of Landfill operators or prospective Approved Bodies under the SLCF.</p> <p>However, given that the population of Scotland has a minority ethnic population of 7%, there is a potential of impact relating to race, in particular related to language needs. Travelling families are amongst those in Scotland who have been known to operate landfill sites. In relation to this community there is a high incidence of literacy difficulties, due in part to limited unhindered access to formal education and a tradition of oral communication and teaching. Although there is no firm evidence that current operators that SEPA engage with are from a Traveller background, this should be borne in mind and alternative arrangements made for any individual requiring them.</p> <p>Evidence source: Scottish Census 2011 Table KS201SC</p>
Religion and Belief	The outcomes of this project have no relevance to religion and belief and does not impact on that protected characteristic.
Sex (gender)	The outcomes of this project have no relevance to sex and does not impact on that protected characteristic.
Sexual Orientation	The outcomes of this project have no relevance to sexual orientation and does not impact on that protected characteristic.
Human Rights	<p>In terms of the Human Rights Act, 1998, Article 6 may apply to any legal processes applied if there is a non compliance with tax legislation. The Scottish legal system complies with the right to a fair trial or hearing. Revenue Scotland will undertake any legal or enforcement aspects of SLfT including civil claims, criminal cases, penalties and interest.</p> <p>Article 8 concerns the right to family life and privacy. Any gathering of data required for Scottish Landfill Tax Registration, investigation or enforcement processes will be compliant with the Data Protection Act 1998. Privacy Impact Assessments are in place for SEPA's SLfT, SLCF and Intelligence roles.</p> <p>Article 14 is the Right to be free from discrimination and it is unknown as yet whether there will be any impact as a consequence of the outcomes of this project, although it is hoped that there will be little or no impact.</p>

Summary and Conclusion of Impact Assessment

It is clear that the impact of the new role in relation to the protected characteristics is primarily linked to communication. The use of a Revenue Scotland web based system will be supported by availability of hard copy or paper forms and support for those individuals who have communications difficulties. This includes sensory disability, learning disability or difficulties or varying language needs.

In relation to the Human Rights Act 1998, Article 6 will apply if there are legal proceedings arise from non-compliance. These are likely to be led by Revenue Scotland or Police Scotland. However the Scottish Legal system recognises the Human Rights Act, 1998 and support the right to a fair trial or hearing. In relation to Article 8, all investigations and gathering of data will comply with the Data Protection Act 1998 and this is in line with Article 8 of the HRA.

In relation to Article 14, the Right to be free from discrimination, the potential risk here is related to individuals who have literacy competency issues and are not given protection by the Equality Act 2010. The use of plain English and the availability of support where required alleviates this risk.

Concluding Part 3

Impact Assessment	Please Tick	Next Steps
There is no relevance to Equality or the Human Rights Act 1998		Proceed to Part 4 Monitoring and Review
There is relevance to some or all of the Equality characteristics and/or the Human Rights Act 1998	X	Proceed to Part 4 Monitoring and Review

Part 4

Monitoring and Review

The purpose of this section is to show how you will monitor the impact of the policy/activity.

- The reason for monitoring is to determine if the actual impact of the policy/activity is the same as the expected or intended.
- A statement on monitoring is required for all policy/activity regardless of whether there is any relevance to Equality or the Human Rights Act.

If you have provided evidence or justification for believing there is no relevance to Equality or the Human Rights Act in Part 2 Initial Screening or Part 3 Impact Assessment:

Q1 How do you intend to monitor and review the policy/activity?

Activities of the Scottish Landfill Tax Unit and work under the SLCF will be subject to a six monthly performance review. This will include assessment of any impact relevant to the identified protected characteristics of race, disability, and age. In addition it will look at impact beyond the protected characteristics that may be relevant in relation to Article 14 of the Human Rights Act 1998.

Q2 What will be monitored?

Changes of impact and expected impact will be monitored in relation to the protected characteristics and in relation to Article 14. This will be done by reviewing any compliments or complaints relating to SEPA's role in SLfT and will also consider the need for a User Survey, drawing out specific issues related to communication and the protected characteristics of race, disability and age. A User Survey to better understand the equalities profile of stakeholders will allow data to be collected and more informed actions to be undertaken to minimise any Equalities or Human Rights impacts.

Q3 What is the frequency of monitoring?

A review will be undertaken after the first six months from the startup of the new roles and thereafter on an annual basis.

Q4 How will monitoring information be used?

The information will be used as evidence to determine whether or not improvements/ or changes will be made to SEPA procedures and policies related to SLfT and the regulation of the SLCF. Where appropriate these will be shared with Revenue Scotland for their consideration.

Part 5

Approval

All screening documents and EqlA's must be submitted to the Equality mailbox for approval.

This Equality and Human Rights Impact Assessment was completed by:

Name	E Turner and J Robertson
Department/Function/Team	Scottish Landfill Tax Project Team Project Manager and Equality Specialist respectively
Date	10 December 2014

This Equality and Human Rights Impact Assessment was approved by:

Name and Designation	J Kenny, Head of National Operations (B)
Date	28 January 2015

ON COMPLETION please indicate if this is a screening document only or full EqlA;

Screening only		Full Assessment	Y
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