

Report To: Policy & Resource Committee **Date:** 22nd September 2015
Report By: Chief Financial Officer **Report No:** FIN/69/15/AP/CM
Contact Officer: Alan Puckrin **Contact No:** 01475 712223
Subject: 2016/17 Saving – Long Term Empty Council Tax

1.0 PURPOSE

- 1.1 The purpose of this report is to seek Committee agreement to amend the Council's Council Tax Policy in relation to the Long Term Empty (LTE) properties in order to deliver an approved saving from 2016/17.

2.0 SUMMARY

- 2.1 The Council has discretion to charge up to 200% Council Tax for certain properties which meet the criteria of LTE (empty for more than 12 months). The current Council Policy is to charge 90% , this being approved on 15 November 2011.
- 2.2 As part of the 2015/17 budget a proposal was put forward to raise an extra £50,000 by increasing the charge. This could be achieved by either a blanket increase of approximately 10% or a larger but more targeted increase. The latter approach is in line with Government Guidance. More details on this are included in the Government's letter in Appendix 1. At the time RSLs raised concerns over the impact an increase would have on their finances.
- 2.3 There are currently 458 properties in receipt of LTE discount with a further 206 properties classed as second homes. As the Scottish Government have issued new guidance on what constitutes a second home for council tax discount purposes, a number of the second homes will require to be re-classified as LTE properties and consequently will also be eligible for the increased charge.
- 2.4 A recent survey via the IRRV found that 17 Scottish Councils have implemented the discretionary increase with 15 of the Councils charging 200% council tax for LTE properties; 1 Council opted for a 150% charge with the final Council implementing a phased increase depending on the length of time a property was empty. Nine of the other Councils who responded, including Renfrewshire and East Renfrewshire, stated that they would not be applying an increase at this time.
- 2.5 Based on information from other Councils and pending detailed analysis it is believed an increase to 130% charge for LTE properties impacting on approximately 230 properties will raise the sum required. This is net of the cost of an extra Senior Clerical Assistant post for the Revenues Team to deal with the increase in administration associated with tracking, billing and collecting the extra sums involved.
- 2.6 The proposed Council Tax Policy has been drafted in consultation with Safer Communities and is attached as Appendix 2.

3.0 RECOMMENDATIONS

- 3.1 It is recommended that the Committee consider the issues highlighted and approve the amended Council Tax charging policy in respect of LTE properties to become effective from 1st April 2016.

Alan Puckrin
Chief Financial Officer

4.0 BACKGROUND

- 4.1 From April 2013 the Council had discretion to vary Council Tax levels for Long Term Empty (LTE) properties between 50-90% on the basis that any income raised between 51-90% was used for Affordable Housing. The Council agreed to charge 90% for any LTE property.
- 4.2 A LTE property is defined as one which has been unoccupied for more than 12 months and within Inverclyde there are approximately 458 LTE properties, a sizeable minority of which are owned by RSLs.
- 4.3 In addition there are a further 206 properties classed as second homes. As the Scottish Government have issued new guidance on what constitutes a second home for council tax discount purposes, a number of the second homes will require to be re-classified as LTE properties and consequently will also be eligible for the increased charge.

5.0 SAVINGS PROPOSAL & CURRENT POSITION

- 5.1 As part of the 2015/17 budget Finance Services advanced a saving to raise an extra £50,000 in LTE charges by taking advantage of legislation which increased the amount of Council Tax chargeable on LTE properties to up to 200%. The saving was accepted by members with an implementation date of April 2016.
- 5.2 Prior to the saving being delivered the Policy & Resources Committee is required to approve an amended policy. It should be noted that any increase in Council Tax charge above 90% can be retained within the General Fund as unearmarked funding.
- 5.3 Whilst progressing the saving proposal the Scottish Government has reissued Guidance (Appendix 1) highlighting Mandatory and Discretionary exemptions. As can be seen there is a high level of flexibility but also subjectivity which, if approved would be expected to generate a significant level of challenge, debate and bureaucracy for both Finance Service and Safer & Inclusive Communities. As a result the provision of extra resources for the Council Tax team has been factored into the proposed charging level.
- 5.4 A recent survey via the IRRV found that 17 Scottish Councils have implemented the discretionary increase with 15 of the Councils charging 200% Council Tax for LTE properties, 1 Council opted for a 150% charge with the final Council implementing a phased increase depending on the length of time a property was empty. Nine of the other Councils who responded, including Renfrewshire and East Renfrewshire, stated that they would not be applying an increase at this time.
- 5.5 Based on information from other Councils and pending detailed analysis it is believed an increase to 130% charge for LTE properties impacting on approximately 230 properties will raise the sum required. This is net of the cost of an extra Senior Clerical Assistant post for the Revenues Team to deal with the increase in administration associated with tracking, billing and collecting the extra sums involved.
- 5.6 The proposed Policy is attached as Appendix 2 and has been jointly prepared by Revenues and Safer Communities.

6.0 OTHER ISSUES

- 6.1 During the review of the saving options it has been discovered that the Council has been over achieving the amount of LTE Council Tax income since the new policy was introduced in 2013/14. The amount of the over recovery has been approximately £80-90,000 / year higher than the £72,000 originally estimated.

- 6.2 As highlighted above, the income raised up to the 90% charge should be allocated towards Affordable Housing but this has not happened with this excess. At present £72,000 of the LTE income is funding £1million prudential borrowing in relation to the Clune Park area project.
- 6.3 The shortfall in allocation to Affordable Housing will be rectified from 2015/16 and this is containable within the overall Council Tax budget based on the 2014/15 out turn. This will provide the Affordable Housing budget with increased resources to meet the extra work associated with the change in policy plus ongoing work in Lower Port Glasgow.

7.0 IMPLICATIONS

7.1 Financial Implications

One-Off Costs

Cost Centre	Budget Heading	Budget Year	Proposed Spend this Report	Other Comments

Recurring Costs

Cost Centre	Budget Heading	Budget Year	Proposed Spend this Report £000	Other Comments
Council Tax Income	LTE	2015/16	(80)	Increase budget to reflect current income levels
Safer Communities	Scheme of Assistance	2015/16	80	Increase in SoA budget
Council Tax Income	LTE	2016/17	(71)	Extra Income from Change in Policy
Revenues	Employee Costs	2016/17	21	Extra Resource to administer scheme

- 7.2 Legal Implications – There are no legal implications arising from this report
- 7.3 HR Implications - As outlined in the report.
- 7.4 Equalities - There are no equalities issues arising from this report
- 7.5 Repopulation – The intention of the Policy is to bring houses back into occupation as soon as possible but much depends on the market and how the owners/landlords react to increases in charges.

8.0 CONSULTATIONS

The Head of Safer & Inclusive Communities comments as follows: The proposal to increase to the LTE Council Tax charge will encourage owners to return their properties to housing use. The additional funding from the over recovery of LTE Council Tax earmarked for Affordable Housing will be used in an initiative to support owners and RSLs to return LTE homes to the affordable housing stock. This initiative will be the subject of a future report to the Education & Communities Committee. It is also proposed to make permanent a staff resource currently dealing with the issues around

the Clune Park Regeneration Plan to support owners to maintain their homes to prevent any similar situation in line with recent changes to Council policy.

9.0 BACKGROUND PAPERS

9.1 None

Minister for Housing and Welfare
Margaret Burgess MSP

Minister for Local Government and Community Empowerment
Marco Biagi MSP



Directors of Finance of Scottish Local
Authorities



31 March 2015

SUPPLEMENTARY GUIDANCE ON LOCAL AUTHORITY DISCRETION TO:

- **REDUCE COUNCIL TAX DISCOUNT ON SECOND AND LONG-TERM UNOCCUPIED HOMES; AND**
- **APPLY AN INCREASE TO LONG-TERM UNOCCUPIED HOMES**

Introduction

1. This note provides clarification on local authorities ability to exercise flexibility in applying a council tax increase on long-term empty homes.
2. On 1 April 2013 the powers contained in the Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 and related regulations (Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013; Council Tax (Administration and Enforcement) (Scotland) Amendment Regulations 2012 and Council Tax (exempt Dwellings) (Scotland) Amendment Order 2012) became active. This legislation allows local authorities to charge increased council tax on certain homes that have been empty for 1 year or more.

Purpose of the legislation

3. The power is intended as an additional tool to help local authorities encourage owners to bring empty properties back into use, both to increase the supply of housing for those who need homes and to reduce the blight on communities caused by houses being left empty and allowed to fall into disrepair.

4. We issued guidance to councils on 21 May 2013 (<http://www.scotland.gov.uk/Topics/Government/local-government/17999/counciltax/Secondhomes/guidanceSecondhomes>) and indicated that it would be kept under review. Based on feedback received to date, we are issuing additional guidance in relation to the allowable flexibility available to authorities in charging the increase to exempt properties to not unfairly penalise owners who are justified in leaving their dwelling unoccupied or where there are reasons why the dwelling could not be lived in, sold or let.

Mandatory exemption from the increase

5. The legislation includes provision for a mandatory exemption from the increase for those owners who are actively trying to bring their property back into use for sale or rent, this exemption from the increase applies for 2 years since the date that the property became vacant.

Discretionary exemptions from the increase

6. Regulation 4 of the “Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013” includes provision for local authorities to apply additional exemption from the levy, or to charge a reduced level of increase, in addition to the mandatory exemption from the increase for those properties being marketed. This flexibility is referred to in paragraph 6.3 of the 21 May 2013 guidance and can be applied on a case by case basis. It could include charging different rates according to: the area the dwelling is in; the length of time that the dwelling has been unoccupied and such other types or characteristics of dwelling, or circumstances relating to why they are unoccupied, as a local authority considers appropriate.

7. The legislation provides adequate flexibility to ensure that individual owners are not unfairly penalised. The circumstances of individual owners should be taken into account when applying the increase. This flexibility was included so that local authorities can modify provision by not charging a council tax increase, charging a reduced level of increase or offering a higher level of discount, though this is subject to the limits in the Regulations and exemptions from council tax. This allows a local authority to avoid charging a council tax increase (or charge a lower level of council tax than for other unoccupied dwellings) where it considers there are reasons why the owner is justified in leaving the dwelling unoccupied and/or reasons why the dwelling could not be lived in, sold or let.

8. This level of flexibility could be used in a wide range of scenarios and it would not be possible for Scottish Government to provide an exhaustive list. However, based on feedback to date, the following circumstances would merit flexibility in terms of not charging the council tax increase where the property has been empty for over a year and:

- The owner is finishing renovations prior to moving in/selling/letting and can demonstrate that these works are progressing.
- A long-term second home where the owner was unable to meet the 25 day occupancy criteria in the previous 12 months due to personal circumstances but where a history of 25 day occupancy can be shown in previous years.
- A property that is taking a long time to sell/let in a stagnant market despite being priced appropriately.
- Any other circumstances where the owner has agreed with an Empty Homes Officer to take positive steps to re-occupy their property and it is in the view of the Empty Homes Officer that a time-limited council tax increase “holiday” would encourage the property to be brought back into use sooner.

9. Scottish Government officials are happy to discuss application of the increase, including full or partial exemptions. E-mails can be directed to [Council Tax Empty Homes@scotland.gsi.gov.uk](mailto:Council_Tax_Empty_Homes@scotland.gsi.gov.uk).

10. The Scottish Empty Homes Partnership (funded by Scottish Government and hosted by Shelter Scotland) is happy to provide advice on engaging with empty home owners http://scotland.shelter.org.uk/housing_policy/empty_homes and there a Scottish Empty Homes community on the Knowledge Hub includes a forum on applying the powers.

MARGARET BURGESS MSP

MARCO BIAGI MSP

**Inverclyde Council - Finance
Revenues and Customer Services**

Council Tax

Council Tax Levy

on

Long Term Empty Properties

Date produced/reviewed: August 2015
Prepared by: Liz Brown
Approved by:

Inverclyde Council - Finance Revenues and Customer Services

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Inverclyde Council - Finance

Revenues and Customer Services

1.0 Introduction

This document details Inverclyde Council's Policy on a Council Tax Levy on Long Term Empty (LTE) properties.

2.0 Background

2.1 The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013 provides local authorities with a discretionary power to remove the empty property discount or set an extra council tax levy of up to 100% on certain properties which have been empty for 1 year or more. Previously, local authorities were only able to vary the level of discounts, with a minimum discount of 10% for empty and second homes.

2.2 The provision only applies to long-term unoccupied properties. Properties which are second homes will continue to be entitled to a discount which authorities may set at between 10% and 50%.

2.3 This greater flexibility is intended as an additional tool to help local authorities encourage owners to bring empty properties back into use, both to increase the supply of housing for those who need homes and to reduce the blight on communities caused by houses being left empty and allowed to fall into disrepair. The council tax increase could be used as part of a wider approach to tackle long-term empty homes including support and guidance to owners and provision of loans or grants if available.

2.4 For eligible unoccupied properties, local authorities can set a discount of between 50% and 0% or an increase of up to 100%. The provision also gives local authorities discretion to vary the council tax charged for different circumstances, and to apply discounts or increases in all or part of their areas. This can be done by using postcode boundaries, council wards or data zones. This could include charging different rates for a variety of different reasons as a local authority considers appropriate, and is intended to recognise that different pressures and factors will affect different areas.

3.0 Unoccupied Dwellings

3.1 The council tax increase can be applied to homes which have been unoccupied for 1 year or more. An unoccupied dwelling is any dwelling which is not someone's sole or main residence, but does not fall within the definition of a second home. An unoccupied dwelling may be either furnished or unfurnished but is either not lived in at all or is lived in for less than 25 days in any twelve month period.

Inverclyde Council - Finance Revenues and Customer Services

3.2 Under this policy the council tax increase to be applied from 1st April 2016 is set at an extra level of 30% of the annual council tax charge for the property. No increase applies to water and sewerage charges.

4.0 Second Homes

4.1 The council tax increase will not apply to second-homes. In general, second-homes are maintained well and are occupied for periods of the year when their owners contribute to the local economy.

4.2 Under the new legislation, a second home is defined as being furnished and lived in for at least 25 days in any twelve month period, but not as someone's sole or main residence. This aims to ensure that only homes which are likely to be reasonably well maintained and which the owner is likely to visit regularly (and therefore make some contribution to the local economy) can qualify as a second home.

4.3 The Council will not be able to levy an extra council tax charge for second homes but will, as was previously the case, have flexibility to set a discount level of between 10-50%. From 1st April 2005 the second home discount set by Inverclyde Council was 10%; there is no amendment to this discount.

4.4 It will be for owners to prove that their property is a genuine second home and need to provide evidence to substantiate their claim. Evidence provided may be in the form of utility bills, TV license and anything else deemed appropriate. Visiting officers may be utilised to follow up on individual properties.

5.0 Exclusions from the Increase

5.1 Existing Mandatory Discounts and Exemptions

The new flexibility will not affect an owner's eligibility to claim council tax exemptions under the Council Tax (Exempt Dwellings) (Scotland) Order 1997.

As long as an owner is eligible for an exemption, they would not be charged any council tax, regardless of how long the dwelling has been unoccupied. However, where a dwelling becomes no longer eligible for the exemption, but remains unoccupied, it will become eligible for the council tax increase after the property has been empty for 1 year.

Properties classed as holiday homes or occupied as job related dwellings will continue to receive 50% discount.

5.2 Homes actively being marketed for sale or rent

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Homes being marketed for sale or let will be exempt from the council tax increase until they have been unoccupied for 2 years, these homes will continue to attract a discount of 10%. New build properties can also qualify for this exemption from the increase. This exemption is conditional on the home being genuinely marketed for sale or let at a realistic market price. In considering whether a home is genuinely being marketed for sale or let, the Council can have regard to any unduly restrictive conditions being attached to the sale or let as well as the sales price/ rent level. In coming to their decision on whether or not the property is being genuinely marketed for sale or let, the Council can request and take into account evidence including:

Home Report - If the property is being marketed for sale, does it have a valid home report? Most houses for sale in Scotland require a home report which also includes a valuation of the property. If the home report valuation is significantly below the advertised price, it may be that the owner is not making a genuine attempt to sell their property.

Marketing - Is the owner's marketing efforts providing adequate exposure to the market? Is the property being actively marketed by an agent and/or property sale/letting website?

5.3. Additional flexibility to vary discount/increase

The new legislation also gives local authorities discretion to vary the council tax charged for different cases. This could include charging different rates according to, for example, the area the dwelling is in; the length of time that the dwelling has been unoccupied and other circumstances as a local authority considers appropriate.

This additional flexibility is included so that local authorities can modify provision by

- not charging a council tax increase,
- charging a reduced level of increase,
- offering a higher level of discount.

This allows a local authority to avoid charging a council tax increase, or to charge a lower level of council tax than for other unoccupied dwellings, where it considers there are reasons why the owner is justified in leaving the dwelling unoccupied and/or reasons why the dwelling could not be lived in, sold or let.

For all cases, the maximum discount of 50% and a maximum increase of 100% as set in the legislation must not be exceeded. Under the legislation, local authorities are prevented from using their discretion to vary council tax charges in a way that gives more favourable treatment to unoccupied social rented dwellings just because they are owned by a social landlord.

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It is important that all owners take steps to bring unoccupied homes back into use as soon as possible, rather than leaving them empty.

6.0 Information Requests

6.1 The Council Tax (Administration and Enforcement) (Scotland) Amendment Regulations 2012 require the Council to take reasonable steps to ascertain whether a taxpayer is entitled to a discount or liable to an increased amount before calculating the council tax liability, with the default position being that there is no variation unless a reason for variation is identified. The Council is also required to ensure that the taxpayer is notified of assumptions made and of their responsibilities to advise of changes in their circumstances or of an erroneous assumption.

6.2 The regulations also place an obligation on specific persons to provide information which is sought by the Council for the purposes of ascertaining whether a discount or increase in council tax liability applies as a result of non-occupation of the dwelling.

7.0 LTE Property Levy

7.1 The Council Tax Levy on Long Term Empty properties within Inverclyde will come into effect on 1st April 2016.

7.2 The Levy will be set at 30% of the Council Tax due on the property; there is no levy on the water and sewerage charge.

7.3 The Levy applies to all parts of the Council area, there is no variation at ward or post code level.

7.4 In order to ascertain whether a vacant property is eligible for the council tax levy, a review form will be issued once a property has been unoccupied for 12 months.

7.5 Once the review form is returned a decision will be made on whether the property is entitled to a discount or should be subject to an increased amount.

7.6 Any additional information or evidence required will be requested from the owner.

7.7 Visiting officers may also be utilised to follow up on individual properties.

7.8 Once the review form has been processed the owner will be notified in writing of the decision. They will also be advised of their right to appeal any decision and also of

Inverclyde Council - Finance Revenues and Customer Services

their responsibility to advise of any change in circumstances or of any erroneous assumptions by the Council.

8.0 Appeals

8.1 As the legislation allows the Council discretion in exceptional circumstances, the Revenues and Customer Services Manager will consider any appeal received and decide whether there are valid reasons why the owner is justified in leaving the dwelling unoccupied and/or reasons why the dwelling could not be lived in, sold or let.

8.2 Where it is accepted that exceptional circumstances exist, the levy can be delayed for up to six months.

8.3 If, following the appeal to the Revenues and Customer Services Manager, the customer remains dissatisfied with the decision they have a further right of appeal to the Valuation Appeal Committee. Any appeals to the Valuation Appeal Committee must be within four months of the date of their original appeal.

INVERCLYDE COUNCIL EQUALITY IMPACT ASSESSMENT TEMPLATE

Budget Savings 2014

Essential Information
Name of Officer(s) completing this form: Liz Brown
Designation (s): Team Leader
Service/Directorate Finance/ ERR
Date of Impact Assessment: 17 th October 2014

Aims and Objectives
1. Do the budget savings affect people? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2. If, Yes, how have they been involved in the process? (e.g. consultation, stakeholders, council working groups) Scottish Government carried out a consultation exercise prior to the introduction of the legislation that enables a variation in the council tax charge for long term empty properties. No additional consultations carried out by IC
3. What is the reason(s) for your budget savings? Increased income due to change in level of council tax charged on certain long term empty properties.

INVERCLYDE COUNCIL EQUALITY IMPACT ASSESSMENT TEMPLATE

<p>4. What evidence do you have to help identify any potential impacts of the budget savings? (Evidence could include: consultations, surveys, focus groups, interviews, projects, user feedback, complaints, officer knowledge and experience, equalities monitoring data, publications, research, reports, local, national groups.)</p>	
Evidence	Details
Consultation	Scottish Government consultation on proposed legislation carried out in January 2012
Research	<p>Liaised with several other LAs on the impact of the increased charges in their area.</p> <p>Reports obtained from council tax system identifying potentially impacted properties.</p>
Officer's knowledge and experience (inc feedback from frontline staff).	
Equalities monitoring data.	Equalities Impact Assessment carried out by Scottish Government as part of their consultation exercise, this concluded that the legislation would not be expected to lead to negative impacts on any particular group.
User feedback(inc complaints)	
Stakeholders	
Other	

INVERCLYDE COUNCIL EQUALITY IMPACT ASSESSMENT TEMPLATE

5. Impact

What does the information tell you about the potential impact of these budget savings on the following equality groups?

Equality Target Group	Positive Impact +	Neutral Impact =	Negative Impact -	Cross cutting theme
Race		x		
Disability		x		
Gender (male, female, transgender)		x		
Religion and Belief		x		
Age		x		
Lesbian, Gay and bi-sexual		x		
Other groups to consider				

6. From the Equality Target Groups you have highlighted above describe the positive and negative impacts and the groups affected.

Positive impacts (describe groups affected)	Negative impacts (describe groups affected)
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INVERCLYDE COUNCIL EQUALITY IMPACT ASSESSMENT TEMPLATE

<p>If you do not have any potential negative impacts go to Question 8 and summarise the results of your assessment.</p>	

7. If you have identified any negative impacts use the matrix below to identify the level of the negative impact and the number of people potentially affected by the negative impact.

Number of People <u>HIGH</u> <u>LOW</u>	Your policy is likely to be unlawfully discriminatory. Refer to the EIA Guidance on how to modify your policy.	Your policy is likely to be directly discriminatory You must reject or substantially modify your policy
	Consider ways in which you can minimise or remove any low level negative impact that affects a small number of people.	Your function or policy is likely to be unlawfully discriminatory. Refer to the EIA Guidance on how to modify your function or policy.
<u>LOW</u>		<u>HIGH</u>
<u>Level of Negative Impact</u>		

INVERCLYDE COUNCIL EQUALITY IMPACT ASSESSMENT TEMPLATE

8. Summarise the results of the Equality Impact Assessment. Include any action which has been taken as a result of the Equality Impact Assessment. Please note if you have changed, modified or consulted on your budget savings.

No impacts have been identified relating to protected groups therefore no changes are required

9. How will the implementation of the budget savings be monitored?

Management Reports

10. How will the results of monitoring be used to develop a future budget savings exercise?

Monitoring results will be evaluated to assess the effectiveness of the exercise in achieving the budgeted increased income

11. When is the budget due to be reviewed?

12. Please use the space below to detail any other matters arising from the Equality Impact Assessment process.

INVERCLYDE COUNCIL EQUALITY IMPACT ASSESSMENT TEMPLATE

The impact assessment should now be authorised by the officers.

Policy Title	:Long Term Empty Properties Council Tax Increase
Name of Person (s) who completed the Assessment	Name: Liz Brown Position: Principal Revenues Officer Date: 17 th October 2014
Authorised by:	Name: Position: Date:

Thank you for your assistance with the completion of this task.

INVERCLYDE COUNCIL EQUALITY IMPACT ASSESSMENT TEMPLATE

Useful Links

Resource	Webpage
Equality and Human Rights Commission	www.equalityhumanrights.com
Scottish Commission for Human Rights	www.scottishhumanrights.com
Census statistics	http://www.scotland.gov.uk/scrol/common/home.jsp
Images of Disability	www.imagesofdisability.gov.uk
The Equalities Review	www.theequalitiesreview.org.uk
The Equality Bill	www.equalities.gov.uk/equalitybill
Scotland's Commissioner for Children & Young People	www.sccyp.org.uk
Women and Equality Unit	www.womenandequalityunit.gov.uk
Scottish Index of Multiple Deprivation	www.scotland.gov.uk/Topics/Statistics/SIMD/Overview
Scottish Household Survey	www.scotland.gov.uk/Topics/Statistics/16002
High Level Summary of Equality Statistics: Key Trends for Scotland 2006	http://www.scotland.gov.uk/Publications/2006/11/20102424/0
Stonewall Scotland	http://www.stonewallscotland.org.uk/scotland/default.asp
LGBT Youth Scotland	www.lgbtyouth.org.uk
Scottish Parliament briefings on equality	http://www.scottish.parliament.uk/business/research/subject/equal.htm

INVERCLYDE COUNCIL EQUALITY IMPACT ASSESSMENT TEMPLATE

Glossary of Terms

Direct Discrimination: treating a person less favourably than another on the grounds of race, disability, gender, sexual orientation, religious/political belief or age.

In direct discrimination: the application of a 'provision, criterion or practice' that puts people from different backgrounds at a particular disadvantage and cannot be shown to be a proportionate means of achieving a legitimate aim.

The term '**positive action**' refers to a variety of measures designed to counteract the effects of past discrimination and to help eliminate stereotyping of any kind. Under this broad definition positive action may include initiatives such as the introduction of non-discriminatory selection procedures, training programmes or policies aimed at preventing any harassment.

Positive discrimination This is where members of a particular group are given preference over others for no other reason than their belonging to that group. Positive discrimination is **unlawful**.

Acknowledgements

Inverclyde Council's Equality Impact Assessment has been informed by:

- Scottish Governments Equality Impact Toolkit
- Argyll and Bute Council Equality Impact Assessment Toolkit
- UK Equality Review