

EQUALITY IMPACT ASSESSMENT – RESULTS

Title of Policy	Amendment to LBTTA 2013, Schedule 10 Group Relief
Summary of aims and desired outcomes of Policy	To address a technical issue with LBTT provisions for Group Relief availability related to share pledges. Proposed change to LBTT A2013, Schedule 10 would reflect original policy intent for LBTT group relief arrangements to be aligned with UK Stamp Duty Land Tax.
Directorate: Division: team	Financial Strategy: Fiscal Responsibility Division: Devolved Taxes policy unit

Executive summary

The main purpose of the equality screening exercise is to identify whether the proposed amendment to Schedule 10 of the Land and Buildings Transaction Tax Act 2013 (LBTTSA 2013), will adversely affect any particular group of individuals and to consider how this work can better promote equality of opportunity and good relations.

This assessment builds upon the equality assessments carried out in relation to the Land and Buildings Transaction Tax (LBTT) (Scotland) Act 2013.

The Scottish Government has concluded that no negative impacts will occur in relation to protected characteristics as a result of the proposed amendment as it applies to the transfer of property within corporate group structures only.

Background

On 28 December 2017, Revenue Scotland published a technical bulletin on LBTT setting out their view that where there is a transfer of property within a corporate group and there is a specific type of security on the purchased property or the purchaser entity, group relief would not be available. The Cabinet Secretary for Finance and the Constitution announced in the Scottish Parliament on 6 March 2018 his intention to

bring forward secondary legislation to amend schedule 10 via secondary legislation to allow the relief in such circumstances.

The Scope of the EQIA

The impact of amending schedule 10 was considered against each of the protected characteristics: age, disability, sex (including pregnancy and maternity), gender reassignment, sexual orientation, race, religion, and belief. The EQIA has been informed by previous assessments for LBTT legislation.

Key Findings

The Scottish Government does not consider that the amendment of Schedule 10 of the LBTTSA 2013 will have any negative impact on equality groups as the change is very technical and specific in nature and only affects transfers of property between members of a corporate group. There is no direct and impact on individuals and no evidence of indirect impact.

Revenue Scotland is not required to make any changes to ensure accessibility.

Recommendations and Conclusion

Through analysis of available evidence the Scottish Government has concluded that no negative impacts will occur in relation to the protected characteristics as a result of this proposed amendment. The Scottish Government recognises that the EQIA is an iterative process and will continue to review equality issues throughout the parliamentary process.