

EQUALITY IMPACT ASSESSMENT - RESULTS

Title of Policy	Land and Buildings Transaction Tax (Relief from Additional Amount) (Scotland) Bill
Summary of aims and desired outcomes of Policy	To give retrospective effect to the Land and Buildings Transaction Tax Additional Amount -Second Homes Main Residence Relief) (Scotland) Order 2017
Directorate: Division: team	Directorate of Financial Strategy, Fiscal Responsibility Division, Devolved Taxes Policy Unit

Executive summary

The main purpose of the equality screening exercise is to identify whether the provisions contained within the Land and Buildings Transactions Tax (Relief from Additional Amount) Bill will adversely impact 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 of the Land and Buildings Transaction Tax (LBTT) (Scotland) Act 2013, the subsequent LBTT (Amendment) (Scotland) Act 2016 and LBTT (Additional Amount-Second Homes Main Residence Relief) (Scotland) Order 2017.

The provisions outlined in the LBTT (Amendment) (Scotland) Act 2016 regarding equal treatment of spouses, civil partners and cohabitants will be continued under the Bill. The actions taken by Revenue Scotland to ensure access and equality for all taxpayers and their agents will continue.

Overall, through analysis of available evidence the Scottish Government has concluded that no negative impacts will occur in relation to the protected characteristics of age, disability, sex (including pregnancy and maternity), gender reassignment, sexual orientation, race and religion and belief as a result of this Bill.

Background

The LBTT (Relief from Additional Amount) (Scotland) Bill aims to address an unintended consequence with regard to the treatment of persons within an economic unit in certain circumstances where spouses, civil partners or co-habitants jointly buy a home to replace a home that was owned by only one of them. This was addressed by the LBTT (Additional Amount -Second Homes Main Residence Relief) (Scotland) Order. This Bill intends to give retrospective effect to the order.

The Scope of the EQIA

The impact of introducing the Bill was assessed against each of the protected characteristics: age, disability, sex (including pregnancy and maternity), gender reassignment, sexual orientation, race and religion and belief. The EQIA has been informed by the Scottish Government's evidence finder and previous assessments for LBTT legislation.

Key Findings

The Scottish Government does not expect that the provisions within the Bill to give retrospective effect to the LBTT (Additional Amount -Second Homes Main Residence Relief) (Scotland) Order will have any negative impact on equality groups.

The Bill will apply to individuals who are already impacted by the LBTT Acts and there will be no required change in Revenue Scotland arrangements to ensure accessibility.

The Bill also maintains provisions for equal treatment of spouses, civil partners and cohabitants as laid out in the LBTT (Amendment) (Scotland) Act 2016.

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 Bill. The Scottish Government recognises that the EQIA is an iterative process and will continue to review equality issues throughout the parliamentary process.