

Tameside Metropolitan Borough Council Equality Impact Assessment Form



Subject / Title	Discretionary Rate Relief Policy
Project Lead Officer (Name and Job Title)	Christopher Stuart , Head of Service
Assistant Director / Director	Julie Smethurst
Department	Revenues and Benefits
Directorate	Finance

EIA Start Date	EIA Completion Date
January 2026	January 2026

This Equality Impact Assessment template contains collapsible advice and instructions. **Whenever you see a triangle pictured here, ► click on it to reveal or collapse advice and instructions.**

PURPOSE OF THE EQUALITY IMPACT ASSESSMENT

An Equality Impact Assessment (EIA) aims to examine whether a proposal will contribute to or alleviate inequalities in Tameside through assessing the potential impacts the proposal may have on people with ‘protected characteristics’. (A ‘proposal’ here includes any strategy, policy, service change, or project).

‘Protected characteristics’ are attributes that people have or experiences that people may go through which can result in marginalisation or disadvantage. Under the Equality Act 2010, there are nine legally mandated protected characteristics to consider:

- Age
- Sex
- Race (including colour, nationality, and ethnicity)
- Religion or belief
- Disability
- Sexual orientation
- Gender identity¹

¹ We have rearticulated ‘gender reassignment’ under the Equality Act 2010 as ‘gender identity’. An explanation for this is given in the definitions of protected characteristics in STEP FIVE.

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- Pregnancy and maternity
- Being married or in a civil partnership

Tameside Council has classified further characteristics as protected, referred to as 'extra protected characteristics'. These are below:

- Carers
- Cared for Children and Care Leavers
- Ill Mental Health
- Neurodivergence
- Socio-Economic Disadvantage

Conducting an Equality Impact Assessment based on these protected characteristics will aid compliance with the Public Sector Equality Duty (Equality Act 2010, section 149), which requires that all public bodies pay 'due regard' to the three general aims of the Public Sector Equality Duty:

- i. Eliminate unlawful discrimination, harassment, and victimisation
- ii. Advance equality of opportunity between people who share a protected characteristic and those who do not
- iii. Foster good relations between people who share a protected characteristic and those who do not

Having 'due regard' involves:

- Removing or minimising disadvantages suffered by people due to their protected characteristics
- Taking steps to meet the needs of people from protected groups where these are different from the needs of other people
- Encouraging people from protected groups to participate in public life or in other activities where their participation is disproportionately low

EQUALITY IMPACT ASSESSMENT CORPORATE STANDARDS

Due to the important ethical and legal aims of the Equality Impact Assessment (EIA), there are several corporately agreed criteria which should be fulfilled when completing EIAs:

- An EIA is required for all formal decisions that involve changes to service delivery. For all other proposals, an EIA must be considered.
- The decision as to whether an EIA is undertaken rests with the Project Lead Officer in consultation with the appropriate Assistant Director / Director where necessary. Where an EIA is not completed, the reason(s) for this must be detailed within the appropriate report.

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- EIAs must be timely and completed alongside the development of any proposal. The findings of any potential detrimental or inequitable impact that may occur through the implementation of the proposal on residents, service users, or staff must be brought to the attention of the decision maker in the accompanying report. Appropriate mitigations must be integrated into the development of the proposal.
- EIAs should be carried out by at least two people. Guidance from case law indicates that judgements arrived at in isolation are not consistent with showing ‘due regard’ to the necessary equality duties.

INITIAL SCREENING

Purpose:	To identify which proposals need to proceed to Part II of the EIA Process – the full EIA.
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Step 1: Summarise the proposal

1a.	Proposal Title:	Discretionary rate relief policy
1b.	Proposal Aims:	To set out the criteria, processes and governance arrangements for awarding discretionary rate relief in Tameside, ensuring decisions are applied consistently, legally, and in the interests of local taxpayers.
1c.	Context:	Tameside Council administers several forms of discretionary rate relief under Sections 44a, 47 and 49 of the Local Government Finance Act 1988. The policy provides clarity to businesses and ensures decisions are fair, transparent, and financially responsible within the 100% business rates retention framework.

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1d.	Stakeholders:	Local businesses and not-for-profit organisations applying for rate relief Revenues & Benefits officers Assistant Director (Revenues & Benefits) Executive Member for Finance / Cabinet for larger awards Local taxpayers who ultimately bear the cost of discretionary awards
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Step 2: Impact Analysis – identify the impacts

Purpose:	To identify potential impacts the proposal may have on people with protected characteristics.
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SEE INSTRUCTION:

Each potential impact can be classified as ‘direct’ or ‘indirect’.

A **direct impact** occurs when the proposal is targeted at a particular group. For example, if libraries closed down children’s areas, this would directly impact children under ‘Age’.

An **indirect impact** occurs when the proposal is more general or universal, but it has a knock-on effect on people with particular protected characteristics. For example, if a pelican crossing is removed due to construction or highway changes, this would indirectly impact people with disabilities (‘Disability’), the elderly (‘Age’), people with children or who are pregnant (‘Pregnancy/Maternity’).

If a detrimental direct or indirect impact is identified, an appropriate **mitigating action** should be integrated into the development of the proposal. A mitigating action is an adjustment to the proposal that will reduce or minimise the impact. This is covered in STEP SIX of the EIA Process.

The Impact Analysis is separated between two steps: STEP TWO (here) and STEP FIVE (below). In this step:

- State whether any direct or indirect impacts have been identified under each protected characteristic.
- List the impacts identified under each protected characteristic.
- Identify whether a mitigation action is required.

There is **no requirement** at this stage to provide the detailed evidence about each impact or identify specific mitigating actions.

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When identifying impacts, think about:

- Information and intelligence you have access to (e.g. data that is publicly available)
- Experiences and knowledge of residents and service users
- Experiences and knowledge of colleagues, including frontline staff
- Experiences in other local boroughs, particularly Greater Manchester and statistical neighbours
- Research reports from think tanks, academia, government organisations, and charities
- **'Multiple marginalisation'** – how the proposal may impact people with combinations of protected characteristics (e.g. Age and Race/Ethnicity) rather than consider each protected characteristic singularly. A proposal may impact people with one combination of protected characteristics more than another combination of protected characteristics. For example, moving a service from physical to digital provision may detrimentally affect elderly people of Bangladeshi backgrounds more than elderly people of a White British background.

Protected Characteristic	Direct Impact	Indirect Impact	Mitigation Required
<i>Select yes or no from the drop-down list in each box to identify whether any direct or indirect have been identified under each protected characteristic, and also select yes or no to determine whether a mitigating action is required. Subsequently, list these impacts in the grey box under each protected characteristic.</i>			
Age	No	Yes	No
	The policy applies to organisations. Eligibility criteria does not relate to age, nor do they create any barriers or advantages for age groups. Some voluntary organisations supported by discretionary relief provide services for older people or youth. While the policy applies to organisations, decisions could indirectly affect these age groups if organisational viability changes.		
Sex	No	No	No
	The policy applies to organisations. Eligibility criteria does not relate to sex.		
Race (including colour, nationality, and ethnicity)	No	Yes	No
	Certain voluntary organisations serve minority ethnic communities. Relief decisions could indirectly influence service provision to these groups. Policy criteria remain neutral and consistent.		
Religion or Belief	No	Yes	No
	Faith-based organisations may apply for relief. Policy is neutral and does not create barriers based on religion.		
Disability	No	Yes	No
	Organisations supporting disabled people may be affected by relief decisions. Policy ensures fair and transparent application processes.		

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Sexual Orientation	No	No	No
	The policy applies to organisations. Eligibility criteria does not relate to sexual orientation.		
Gender Identity	No	No	No
	No impacts identified. No aspect of the policy relates to gender identity.		
Pregnancy/Maternity	No	No	No
	No impacts identified. No aspect of the policy relates to pregnancy/maternity.		
Marriage/Civil Partnership	No	No	No
	No impacts identified. No aspect of the policy relates to marriage/civil partnership.		
Carers	No	Yes	No
	Organisations supporting carers could be indirectly affected by relief decisions. Policy applies organisational criteria only.		
Cared for Children and Care Leavers	No	Yes	No
	Organisations supporting care leavers may be indirectly impacted. Policy remains neutral.		
Ill Mental Health	No	Yes	No
	Organisations providing mental health support could be affected by relief decisions. Policy ensures equal treatment.		
Neurodivergence	No	Yes	No
	Organisations providing neurodivergent support could be affected by relief decisions. Policy ensures equal treatment.		
Socio-Economic Disadvantage	No	Yes	No
	Many voluntary organisations operate in deprived communities. Relief decisions could influence service sustainability. Policy applies consistent organisational criteria to ensure fairness.		
Multiple Marginalisation	No	Yes	No
	Organisations serving people with intersecting protected characteristics may be indirectly affected. Policy remains neutral and transparent.		

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Step 3: Initial Screening Sign Off

Purpose:	To determine whether a proposal should proceed from the Initial Screening to the Full Equality Impact Assessment.
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SEE INSTRUCTION:

A full Equality Impact Assessment should be undertaken when:

- There is a formal decision relating to changes in service delivery
- A detrimental impact against a protected group has been identified, irrespective of whether the impact is direct or indirect
- There are substantial, important gaps in knowledge that prevent proper consideration of the proposal's potential impacts

Sign off is only required if the Initial Screening does not proceed to the Full Equality Impact Assessment.

1e.	Does the proposal require a full EIA?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
1f.	If you are not undertaking a full EIA, please provide justification as to why not.	<p>The policy does not change service delivery to individuals, does not target or disadvantage any protected group, and focuses solely on organisational eligibility criteria within statutory powers. No direct or indirect impacts were identified that would require further analysis, as the policy's governance arrangements, clear criteria, and officer support mitigate any potential disadvantage.</p>	

This initial screening has been completed by the EIA Lead Officer:	Name:	Christopher Stuart
	Signature:	
	Department:	Revenues and Benefits

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Date:	09/01/2026
Name:	Julie Smethurst
Signature:	<i>Julie Smethurst</i>
Department:	Revenues and Benefits
Date:	12/01/2026

This Initial Screening has been checked by the Assistant Director / Director:

FULL EQUALITY IMPACT ASSESSMENT

Step 4: Issues to Consider

SEE INSTRUCTION:

Data and Intelligence

The following types of data can potentially be accessed:

- Publicly available national data (e.g. from the Local Authority Interactive Tool, ONS, NOMIS, NHS Digital, relevant government departments)
- Local data
- Service user information

It is also worth considering how this data can be used, for example:

- Benchmarking data for Tameside against other local authorities, e.g. local authorities in Greater Manchester, statistical neighbours
- Whether national or regional data can be applied to Tameside
- Whether data at a smaller geographical scale than Tameside is required, e.g. by ward, by MSOA/LSOA

Further intelligence can be gathered from the following:

- Research reports from think tanks, academia, government organisations, and charities
- Policy briefings
- Academic papers (which can be found through search engines, e.g. Google Scholar)

Data and Intelligence

4a. *List the type of evidence and specific sources that have been used to inform this Equality Impact Assessment. Do not go into detail of what has been found or describe consultation/engagement, as these will be addressed in later parts of the form.*

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SEE INSTRUCTION:

Consultation and Engagement

It is expected that you will engage with potential impacted groups on this proposal when undertaking the Equality Impact Assessment to better understand potential impacts on people with protected characteristics.

Engagement can occur through:

- A general consultation/engagement exercise on the proposal (e.g. a survey), where space is provided to discuss impacts on people with protected characteristics
- Regular channels of engagement or feedback e.g. a service user panel that you already operate
- Input from colleagues (particularly frontline staff) and partners (e.g. the VCSE sector)

Alternatively, insights can be retrieved from engagement or consultation exercises that have previously occurred.

Consultation and Engagement			
4b.	Has any consultation or engagement been conducted that is relevant to this Equality Impact Assessment?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
		If YES, answer 4c-4e.	If NO, answer 4f.
4c.	Engagement Undertaken:	<i>List the engagement exercises conducted that are relevant to this Equality Impact Assessment.</i>	
4d.	Who has been engaged with?	<i>List who has been engaged with to inform this Equality Impact Assessment. Be as specific as possible; identify specific forums or channels through which you have conducted engagement (e.g. service user panels) and the protected characteristics these broadly cover.</i>	

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4e.	Outcomes of Engagement:	<i>Identify the key findings from the engagement that has occurred (e.g. any potential impacts the proposal may have, reasons for potential impacts, any mitigating actions that have been identified, etc.)</i>
4f.	If engagement has not been undertaken, please explain why.	

SEE INSTRUCTION:

Legislative Drivers

It is worth considering any legislative drivers that may influence the Equality Impact Assessment:

- Legal duties that services have to abide by, including the Public Sector Equality Duty
- Case law and judicial review, particularly instances where similar services have been provided and challenged, and as a result, have needed to change

Legislative Drivers	
4g.	<i>Identify the specific pieces of legislation, case law, or judicial review specific to your service/project that have influenced this Equality Impact Assessment, and how these have influenced the analysis and outcomes.</i>

SEE INSTRUCTION:

Financial Considerations

It is worth considering any financial considerations that may influence the Equality Impact Assessment, e.g. budgeting, available resources, etc.

This is particularly in relation to mitigating actions that are identified in STEP SIX, which are needed to reduce potential impacts of the proposal at hand.

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It may be worth thinking about how mitigating actions can serve as opportunities for innovation.

Financial Considerations	
4g.	<i>Identify any financial considerations that have influenced the analysis and outcomes of this Equality Impact Assessment.</i>

Step 5: Impact Analysis – evidence the impacts

Purpose:	To provide evidence of the potential impacts identified under each protected characteristic.
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FOR DEFINITIONS OF PROTECTED CHARACTERISTICS, EXPAND THE INSTRUCTION BELOW.

SEE INSTRUCTION:

This step constitutes the second part of the Impact Analysis. In this step, under each protected characteristic, each potential impact should be listed and categorised (e.g. Direct or Indirect), and the evidence for each potential impacts should be provided. The potential impacts that have been identified will likely be the same as those that have been identified in STEP TWO. However, these may have changed or new impacts may be identified, due to the gathering of further evidence.

Evidence can be quantitative (numerical) or qualitative (non-numerical), addressing the ‘what’, ‘who’, ‘how’, and ‘why’ of potential impacts. Refer to the guidance on Data/Intelligence and Consultation/Engagement identified in Step 4 to assist with the evidence that can be included in the Impact Analysis.

When listing the impacts, it will help to number each impact. This will help navigate the form when identifying mitigating actions under STEP SIX.

Do not feel constrained by the space provided in the table. To add a new row, right click on the bottom row, then select ‘Insert Item After’ or click the + button. Also, each box will expand downward as the information is entered. However, when entering data tables, copy and paste as pictures; if entered as tables, it will alter the layout of the Impact Analysis form.

The definitions of protected characteristics are below:

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Age	A person's specific age or age group. An age group can be numerical (e.g. 18-30) or descriptive (e.g. 'the elderly', 'teenagers', etc.).
Sex	A person's biological sex, whether a person is male, female, or those who are differently sexed (e.g. intersex). This does not include sexual orientation and gender identity, which are analysed separately.
Race (including colour, ethnicity, and nationality)	How people identify themselves or are identified in society according to their skin colour, physical features, and national/cultural identity. This can cover: <ul style="list-style-type: none"> • Racial identities (e.g. White, Black, Asian) • Ethnic identities (e.g. Jamaican, Arab, Persian, Jewish, Irish, Gypsy/Roma) • Nationalities • Languages spoken – whether English is the first or additional language • Refugee and asylum status
Religion or Belief	Any religion or belief that a person follows or subscribes to. It includes the commonly recognised religions (such as Christianity, Islam, Hinduism, Judaism, Buddhism, and Sikhism) and the different groups within each religion (e.g. in Christianity, it can cover Catholicism, Protestantism, etc.; in Islam, it can cover Sunni Islam, Shia Islam, Sufism, etc.). It also applies to religions that are not necessarily well known (e.g. Jainism, Baha'i Faith) as well as people who do not have any religious belief (e.g. those ascribing to Humanism and Atheism).
Disability	Physical or mental conditions that have substantial and long-term adverse effects on people's abilities to carry out day-to-day activities. This covers a wide range of disabilities: <ul style="list-style-type: none"> • Physical and mobility impairments • Sensory impairments (e.g. sight, hearing) • Learning disabilities • Progressive conditions (e.g. neurodegenerative disorders, muscular dystrophies, dementia) • Fluctuating and recurring conditions (e.g. rheumatoid arthritis, epilepsy, myalgic encephalitis) • Organ-specific disorders (e.g. respiratory conditions, cardiovascular diseases) • Auto-immune conditions <p>Included within this definition is also those that considered to have Special Educational Needs due to a disability.</p>
Sexual Orientation	The orientation that a person has toward another person of any sex or gender. Common orientations are towards people of the opposite sex/gender (e.g. heterosexual/ straight), towards people of the same sex/gender (e.g. a gay man or lesbian), or towards multiple sexes/genders (e.g. bisexual or pansexual). There are other orientations that should be considered (e.g. asexual – a person who does not experience sexual attraction). A person's orientation can be sexual, romantic, or emotional.
Gender Identity	The gender that a person identifies with. People most commonly identify with the gender that matches their sex assigned at birth – i.e. as a man or woman. People who are trans identify with a gender that is different to their sex assigned at birth. Included amongst people with trans identities are people "proposing to undergo, undergoing, or having undergone a process to reassign sex". This is the legal definition for 'gender

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	reassignment' under the Equality Act 2010. However, this legal definition does not include trans people who do not choose to undertake the medical transitioning process and people with other gender identities (e.g. those who identify as non-binary, gender fluid, etc.).
Pregnancy/Maternity	<p>'Pregnancy' refers to when a person is pregnant and expecting a baby. Any person who can become pregnant should be considered – e.g. women, trans men, and people with different gender identities. This should also cover all aspects of the pregnancy journey, including those who have been affected by miscarriage.</p> <p>'Maternity' refers to the period following the birth of the child. In employment, this is related to parental leave. In the non-work context, this is related to unfavourable treatment relating to being a mother or parent. Legally, for the latter, protection is applied for 26 weeks. An important aspect of maternal/parental discrimination is <i>breastfeeding</i>.</p>
Marriage/Civil Partnership	A person's marital status in law, whether a person is married or in a civil partnership to another person of the opposite sex or same sex.
Carers	Any person who provides unpaid care for a partner, family member, or friend due to illness, disability, frailty, a mental health problem, or an addiction. The person being provided care cannot cope or finds it difficult to cope without that person's care and support. A carer can have varying caring responsibilities, such as supporting people with everyday tasks (e.g. getting out of bed, bathing, etc.) or providing emotional support. This covers people who may not see themselves as 'carers', whom do not separate their caring responsibilities from the relationship that they have with the person for whom they provide care. Importantly, this covers young carers who provide care for their parents or other relatives and parents/carers of young people with Special Educational Needs and Disabilities.
Cared for Children/ Care Leavers	'Cared for Children' (sometimes known as 'looked after children') are children and young people in the care of the local authority due to their parents being unable to take care of them in a temporary or permanent capacity. 'Care Leavers' are any adult who have previously spent time in the care of the local authority.
Ill Mental Health	<p>A person with a condition related to their psychological or emotional wellbeing. This includes a wide variety of conditions:</p> <ul style="list-style-type: none"> • Common mental health problems, such as depression or anxiety disorders • Trauma (e.g. Post Traumatic Stress Disorder) • Severe mental illness (e.g. Psychosis/Schizophrenia or Bipolar Disorder) • Phobias (e.g. Agoraphobia)
Neurodivergence	A person whose mind works differently to neurocognitive styles that society regards as 'normal'. This includes a wide range of conditions and experiences: Autism, ADHD, Dyslexia, Dyscalculia, Dyspraxia, Dysgraphia, Epilepsy, Tourette's, Aphantasia/Synaesthesia, etc.
Socio-Economic Disadvantage	A wide range of experiences accruing from having a disadvantaged socio-economic status: having low or no income; living in absolute or relative poverty; unemployment or underemployment; living in substandard housing; being homeless or threatened with homelessness; food insecurity and poverty; fuel poverty; digital exclusion; etc.
Multiple Marginalisation	A wide variety of combinations of different protected characteristics that uniquely influence a person's experiences. Any combination of protected characteristics can be two or above (e.g. RACE/ETHNICITY and GENDER IDENTITY; CARE LEAVER, CARER, and SOCIO-ECONOMIC DISADVANTAGE).

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Impact No.	Protected Characteristic <i>Select a protected characteristic from the drop-down list</i>	Impact <i>Identify the potential impact of the proposal</i>	Impact Type (Direct/Indirect) <i>Select 'direct' or 'indirect' from the drop-down list</i>	Evidence <i>Provide evidence regarding the proposal's potential impact (e.g. data/intelligence, findings from consultation/engagement, research reports, etc.).</i>
1	Choose a protected characteristic.		Choose an impact type.	
2	Choose a protected characteristic.		Choose an impact type.	
3	Choose a protected characteristic.		Choose an impact type.	
4	Choose a protected characteristic.		Choose an impact type.	
5	Choose a protected characteristic.		Choose an impact type.	
6	Choose a protected characteristic.		Choose an impact type.	
7	Choose a protected characteristic.		Choose an impact type.	
8	Choose a protected characteristic.		Choose an impact type.	

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9	Choose a protected characteristic.		Choose an impact type.	
10	Choose a protected characteristic.		Choose an impact type.	

Step 6: Plan mitigating actions

Purpose:	To identify mitigating actions to minimise potential detrimental impacts of the proposal on people with protected characteristics.
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Impact No. <i>Impact number from Impact Analysis</i>	Impact <i>Identify the impact being addressed</i>	Mitigating Action and Rationale <i>Describe the action required to reduce the detrimental impact identified in the Impact Analysis, and explain the rationale underneath and/or intended outcome.</i>	Officer Responsible <i>Identify who is responsible for implementing the mitigating action (name and department).</i>	Timescale <i>Provide the timeframe for when the mitigating action should be implemented.</i>	Completed (Yes/No) <i>Has the mitigating action been implemented?</i>	Update <i>Provide any progress updates below.</i>

Step 7: Sign-off

Purpose:	For the EIA Lead Officer to sign that the EIA is complete, and for the Assistant (Director) to counter-sign that they agree with the content of the EIA and that it is sufficiently robust.
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This Equality Impact Assessment has been completed by the EIA Lead Officer:	Name:	
	Signature:	
	Department:	
	Date:	
This Equality Impact Assessment has been checked by the Assistant Director / Director, and signs that it is sufficiently robust and rigorous:	Name:	
	Signature:	
	Department:	
	Date:	

POST-IMPLEMENTATION REVIEW

Step 8: Review EIA after implementation

Purpose:	To update the EIA with any new impacts and to provide a progress update on mitigating actions.
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SEE INSTRUCTION:

This step should only be completed if the proposal has passed through the governance process where appropriate and has been implemented. It should be completed at two stages:

- Six months after implementation
- Twelve months after implementation

The evidence in the Impact Analysis should serve as the baseline against which change can be measured.

The Post-Implementation Review can find out whether:

- The proposal has had any positive impacts on people with protected characteristics
- Mitigating actions to minimise detrimental impacts have worked
- There are impacts that were not foreseen in the Impact Analysis that need to be accounted for

Six Months After Implementation	Twelve Months After Implementation
<i>Describe and explain the effects of the proposal on people with protected characteristics, using evidence to compare against the Impact Analysis as a baseline.</i>	

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