

Budget Statement – Integrated Impact Assessment (IIA) **Not** Required Template

To be completed as a record of your decision that an IIA is **not** required

Please ensure you have read the [IIA Guidance](#) before completing this template.

Title of proposal

Non-Domestic Rates (NDR) – Empty Property Relief (EPR)

Purpose of proposed work

Following the devolution of NDR EPR to councils with effect from April 2023, the Council implemented significant reductions in levels of relief from April 2024. Given the wider benefits of bringing empty properties back into active use, the additional sums collected are retained by the Council.

Updated analysis of the tax base after implementation of these changes indicates that £2m of additional income relative to budget assumptions should be achievable in 2026/27.

Lead Officer

Martin Clark, Head of Strategy and Best Value

Service and Department

Finance – Customer and Corporate Services

Date

10 December 2025

Confirmation that an IIA is **not** required:

	Yes / No
Will your proposal have a meaningful impact on people/groups with Protected Characteristics (including care experienced children and young people)?	No (see below)
Will your proposal impact on human rights ?	No (see below)
Will your proposal impact on the rights of children and young people ?	No (see below)
Will your proposal have a meaningful impact on people experiencing socio economic disadvantage ?	No (see below)
Will your proposal impact on climate and nature ?	No (see below)

If you have said **No to all the above**, please record your reasoning for this decision below. You must also complete the relevant section of a committee report, as appropriate. This must include confirmation that your proposal:

- has no meaningful relevance to equality
- does not impact in a way that is incompatible with human and children's rights

- has no meaningful relevance to socio economic disadvantage
- has no relevant impact on climate and nature

Record of decision

The saving consolidates additional income resulting from continuation of existing policies and market conditions.

As such, there is not expected to be any additional impact related to equality or socio-economic disadvantage, human and children's rights or climate and nature.

If you have said **yes** to any of the above, please read the [IIA Guidance](#) before completing the [IIA](#) template.

Authorisation by Head of Service

Name and title

Richard Lloyd-Bithell, Service Director: Finance and Procurement

Date

10 December 2025

You are required to retain a copy of your completed template, for your own records, for a period of at least **three** years, unless you need to retain it longer for business reasons, such as historically important projects.