



HM Revenue
& Customs

29 May 2018

Draft Northern Ireland Equality Scheme for HM Revenue and Customs

**Drawn up in accordance with Section 75 and Schedule 9
of the Northern Ireland Act 1998**

This document is available in a range of formats on request.

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Foreword

At HM Revenue and Customs (HMRC) we are committed to ensuring that the principles of equality and diversity are embedded throughout our organisation and in the way we serve our customers.

To help us to do this, we have a customer equality team doing important work giving advice and guidance on the best way we can provide services that are accessible and non-discriminatory for our customers. We also have a dedicated team that promotes equality and diversity throughout the department. We want our workforce to reflect and understand the diversity of our customers and to use the collective experience of that diverse workforce to deliver a high-quality service.

We have introduced a number of systems and processes that provide a better level of support for both our customers and our people. For example, HMRC introduced a Needs Enhanced Support (NES) service for customers who need extra help to get their taxes and entitlements right back in May 2014. The service involves identifying those customers who need extra help and then offering them the support that suits them best, whether by phone or in person at a place convenient to them.

For both our customers and our people, we have developed a Diversity and Inclusion Strategy for 2016 to 2020, which is supported by an action plan, refreshed in February 2018. In the Civil Service Diversity and Inclusion Awards in 2017, our people won the Championing Disability Inclusion Award and Cabinet Secretary's Inclusion Award. We screen our developing policies to see what impact they might have on equality and conduct a thorough analysis, where appropriate, to inform our policy making.

As a public body, we are subject to certain statutory equality duties and Section 75 of the Northern Ireland Act 1998 (the Act) requires HMRC, in carrying out our functions relating to Northern Ireland, to have due regard to the need to promote equality of opportunity between people of different religious belief, political opinion, racial group, age, marital status or sexual orientation, gender; people with a disability and people without; and people with dependants and people without. The Act also requires us to have due regard to the desirability of promoting good relations between people of different religious belief, political opinion or racial group. (See section 1.1 of our Equality Scheme.)

That commitment to equality means that we must meet our responsibilities under Section 75 of the Northern Ireland Act 1998 by promoting equality of opportunity and good relations.

This equality scheme sets out how we aim to do this.

We will commit the appropriate resources in terms of people, time and money where reasonable and proportionate, to make sure that the equality scheme is implemented effectively.

We commit to having appropriate internal arrangements in place for maintaining compliance with the Section 75 statutory duties and for monitoring and reviewing our progress.

Our communications will ensure that all our people and board members are made aware of our equality scheme and understand the commitments and obligations within it.

As a department, we realise the important role that the voluntary and community sector and the general public have to play to ensure the Section 75 statutory duties are effectively implemented. Our equality scheme demonstrates how determined we are to ensure there are opportunities for people affected by our work, to positively influence how we carry out our functions. This includes providing the facility for people to make complaints if they consider there has been a failure on our part to comply with our equality scheme.

On behalf of HMRC and our people, I am pleased to support and endorse this equality scheme, which has been drawn up in accordance with Section 75 and Schedule 9 of the Northern Ireland Act 1998 and Equality Commission guidelines.

Chief Executive and First Permanent Secretary:

Jon Thompson

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Chapter 1 Introduction

Section 75 of the Northern Ireland Act 1998

1.1 Section 75 of the Northern Ireland Act 1998 (the Act) requires HM Revenue and Customs (HMRC) to comply with two statutory duties:

Section 75 (1)

In carrying out our functions relating to Northern Ireland we are required to have due regard to the need to promote equality of opportunity between:

- people of different religious belief, political opinion, racial group, age, marital status or sexual orientation
- men and women generally
- people with a disability and persons without
- people with dependents and persons without.

Section 75 (2)

In addition, without prejudice to the obligations above, in carrying out our functions in relation to Northern Ireland we are required to have regard to the desirability of promoting good relations between persons of different religious belief, political opinion or racial group.

Our 'functions' include the 'powers and duties' of a public authority (Section 98 (1) of the Northern Ireland Act 1998) This includes our employment and procurement functions.

Please see below under 'Who we are and what we do' for a detailed explanation of our functions.

How we propose to fulfil the Section 75 duties in relation to the relevant functions of HMRC

1.2 Schedule 9 4. (1) of the Act requires HMRC as a designated public authority to set out in an equality scheme how it proposes to fulfil the duties imposed by Section 75 in relation to its relevant functions. This equality scheme is intended to fulfil that statutory requirement. It is both a statement of our arrangements for fulfilling the Section 75 statutory duties and our plan for their implementation.

1.3 HMRC is committed to the discharge of its Section 75 obligations in all parts of the organisation and will commit the appropriate available resources in terms of people, time and money to ensure that HMRC's compliance with the Section 75 statutory duties is maintained and that this equality scheme can be implemented effectively.

Who we are and what we do

HMRC was established by Act of Parliament in 2005 following the merger of Inland Revenue and Customs and Excise to form a new department.

We are a non-ministerial department with responsibility for administration of the tax system through a number of HM Commissioners. The Commissioners are subject to any directions given to them by Treasury ministers.

HMRC reports to Parliament through our Treasury minister who oversees our spending.

The Treasury leads on strategic tax policy and policy development. HMRC leads on policy maintenance and implementation. This arrangement is known as the 'policy partnership'.

As the United Kingdom's main tax authority we:

- are responsible for safeguarding the flow of money to the Exchequer through our collection, compliance and enforcement activities
- make sure that money is available to fund the UK's public services
- facilitate legitimate international trade, protect the UK's fiscal, economic, social and physical security before and at the border, and collect UK trade statistics
- administer statutory payments such as Statutory Sick Pay and Statutory Maternity Pay
- help families and individuals with targeted financial support through payment of tax credits
- administer Child Benefit
- are a high volume business; almost every UK individual and business is a direct customer of HMRC
- aim to administer the tax system in the most simple, customer focused and efficient way
- administer the Government Banking Service

HMRC is responsible for:

- Income tax, Corporation Tax, Capital Gains Tax, Inheritance Tax, Insurance Premium Tax, stamp, land and petroleum revenue taxes
- environmental taxes
- Climate Change Levy and Aggregates Levy and Landfill Tax
- Value Added Tax (VAT), including import VAT
- customs duty
- excise duties
- trade statistics
- National Insurance
- tax credits
- Child Benefit
- enforcement of the National Minimum Wage
- recovery of Student Loan repayments

HMRC's objectives

HMRC has three strategic objectives:

- Maximise revenues and bear down on avoidance and evasion

- Make tax and payments easier for our customers
- Design and deliver a professional, efficient and engaging organisation

HMRC Charter

We want to give customers a service that is fair, accurate and based on mutual trust and respect. We also want to make it as easy as we can for customers to get things right.

Your Charter sets out what customers can expect of HMRC and also what they should do to get their tax affairs right.

Who is responsible for delivery of HMRC's objectives?

The HMRC Board is responsible for the effective governance of HMRC, setting the strategic direction and ensuring the highest standards of governance. The Board is chaired by a Lead Non-Executive Director. It includes Executive Committee members and Non-Executive Directors.

HMRC is led by a First Permanent Secretary and Second Permanent Secretary who are responsible for delivering the departmental strategy, including our transformation programme, objectives and performance. They head up the Executive Committee, which meets regularly as the decision making body. It oversees the department's overall work and is responsible for managing change and continual improvement.

The Executive Committee is supported by two main sub committees – the Investment Committee and People Matters.

HMRC's structure

HMRC's structure is shown at Appendix 1. Further information about HMRC can be found at: <https://www.gov.uk/government/organisations/hm-revenue-customs>

Our people

As at 31 March 2017, HMRC had around 61,800 employees in locations throughout the UK. This figure includes 1,717 employees based in Northern Ireland who represent 2.7% of the total workforce. HMRC's employees provide tax, tax credits and benefits administration services to 45 million individual customers and 5.4 million businesses in the UK.

Procurement

HMRC's Commercial directorate provides a comprehensive procurement service, from sourcing everyday commodities, such as paper, to complex procurement for innovative solutions to enable HMRC people to carry out their work effectively. The directorate also provides contract management

and commercial risk management services across HMRC, as well as some operational support services.

The Commercial directorate is also responsible for embedding procurement best practice into the organisation's procedures and processes, and for promoting Cabinet Office policies such as Value for Money, transparency and greater engagement with small and mid-sized businesses as well as involvement in the Centralised Commodities Procurement (CCP).

Chapter 2 Our arrangements for assessing our compliance with the Section 75 duties

(Schedule 9 4. 2a)

2.1 Some of our arrangements for assessing our compliance with the Section 75 statutory duties are outlined in Chapters 3 to 10 of this document.

In addition we have the following arrangements in place for assessing our compliance.

Responsibilities and reporting

2.2 We are committed to ensuring equality of opportunity and furthering good relations across all diversity groups and we actively seek to eliminate discrimination both within our workforce and in relation to our customer service operations.

2.3 Responsibility for the effective implementation of our equality scheme lies with the First Permanent Secretary. The First Permanent Secretary is accountable for the development, implementation, maintenance and review of the equality scheme in accordance with Section 75 and Schedule 9 of the Northern Ireland Act 1998, including any good practice or guidance that has been or may be issued by the Equality Commission.

2.4 If you have any questions or comments regarding our equality scheme, please contact in the first instance our Northern Ireland Equality Policy Adviser at the address given below and we will respond to you as soon as possible:

Northern Ireland Equality Policy Adviser
HR People and Organisation Development
HM Revenue and Customs
Ground Floor, Yorke House
Castle Meadow Road
Nottingham NG2 1BQ

Email: mailbox.hrdiversityteam@hmrc.gsi.gov.uk

2.5 HMRC prepares an annual report on the progress we have made in implementing the arrangements set out in this equality scheme to discharge our Section 75 statutory duties (Section 75 annual progress report).

The Section 75 annual progress report will be sent to the Equality Commission by 31 August each year and will follow any guidance on annual reporting issued by the Equality Commission.

2.6 The latest Section 75 annual progress report is available on the HMRC website: www.gov.uk/government/publications and on request by contacting:

Northern Ireland Equality Policy Adviser
HR People and Organisation Development
HM Revenue and Customs
Ground Floor, Yorke House
Nottingham NG2 1BQ

Email: mailbox.hrdiversityteam@hmrc.gsi.gov.uk

2.7 HM Revenue and Customs liaises with the Equality Commission to ensure that progress on the implementation of our equality scheme is maintained.

Action plan and action measures

2.8 HMRC has developed an action plan to promote equality of opportunity and good relations. This action plan is set out in Appendix 7 to this equality scheme.

2.9 Action measures will be specific, measurable, linked to achievable outcomes, realistic and time bound. Action measures will include performance indicators and timescales for their achievement.

2.10 We will seek input from our stakeholders and consult on our action plan before we send it to the Equality Commission and thereafter when reviewing the plan.

2.11 We will monitor our progress on the delivery of our action measures annually and update the action plan as necessary to ensure that it remains effective and relevant to our functions and work.

2.12 HMRC will inform the commission of any changes or amendments to our action plan and will also include this information in our Section 75 annual progress report to the commission. Our Section 75 annual progress report will incorporate information on progress we have made in implementing our action plans and action measures.

2.13 Once finalised, our action plan will be available:

- from the diversity and equality pages of the HMRC website at: www.gov.uk/government/publications
- from HMRC's Northern Ireland Equality Policy Adviser – see 2.6 above
- to HMRC employees on its internal website (intranet)

If you require it in an alternative format please contact us on the details provided.

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Chapter 3 Our arrangements for consulting

(Schedule 9 4. (2) (a)) – on matters to which a duty (S75 (1) or (2)) is likely to be relevant (including details of the persons to be consulted).

(Schedule 9 4. (2) (b)) on the likely impact of policies adopted or proposed to be adopted by us on the promotion of equality of opportunity.

3.1 HMRC is committed to wide ranging consultation with its employees, trade unions and others and this is embedded in our policy making process.

3.2 We will consult on our equality scheme and action measures; and consult on detailed equality analysis and other matters relevant to the Section 75 statutory duties, where appropriate. Consultation with internal and external customers and stakeholders will be conducted in accordance with the following principles:

3.2.1 Where the policy has equality impacts on Northern Ireland we will seek the views of those directly affected by the matter or policy, the Equality Commission, representative groups of Section 75 categories, other public authorities, voluntary and community groups, our staff and their trade unions and such other groups who have a legitimate interest in the matter, whether or not they have a direct economic or personal interest, and as appropriate for policies that cover the UK or beyond.

3.2.2 Initially all consultees (see Appendix 3), as a matter of course, will be notified (by email or post) of the matter or policy being consulted upon to ensure they are aware of all consultations.

We will do this by providing them with the appropriate RSS (Rich Site Summary) electronic feed. RSS removes the need for users to manually check the website for new content. Instead, their browser constantly monitors the site and informs the user of any updates. We will send consultees the link to HMRC consultations, which are published on GOV.UK at: www.gov.uk/government/publications

At the top of the list is 'get updates to this list' – here, users can either subscribe to the RSS feed, or sign up to email alerts. Whichever method they choose (which will be down to their personal preference), they will be alerted whenever a new HMRC consultation is added.

Thereafter, to ensure the most effective use of our and our consultees' resources, we will take a targeted approach to consultation, as we do with all consultations, for those consultees that may have a particular interest in the matter or policy being consulted upon and to whom the matter or policy is of particular relevance.

Consultation with all stakeholders will begin as early as possible. Methods of consultation could include:

- written documents with the opportunity to comment in writing
- information and notification by email (or alternative means for those without email) with an opportunity to opt in or opt out of the consultation
- questionnaires
- telephone consultations
- face-to-face meetings
- focus groups

3.2.3 We will consider the accessibility and format of every method of consultation we use in order to remove barriers to the consultation process. Specific consideration will be given as to how best to communicate with disabled people and young people (in particular people with learning disabilities). We take account of existing and developing good practice, including relevant Equality Commission guidance.

HMRC will minimise, where possible, barriers to effective communication by making information available on request in accessible formats, including Braille, large print and audio formats.

Information will be made available, on request, in alternative formats, (See Chapter 6 of our equality scheme for further information on alternative formats of information we provide) in a timely manner. We will ensure that such consultees have equal time to respond.

We aim to ensure as full participation as possible when organising internal consultations. HMRC will attempt to ensure this by prior contact with the main internal stakeholder groups. We will also consider other methods of removing potential barriers to effective consultation.

3.2.4 Specific guidance will be available to those facilitating consultations to ensure that they have the necessary knowledge and skills to communicate effectively with consultees.

3.2.5 The consultation period, depending on the topic and likely impacts, can last up to 12 weeks in line with best practice. We would aim to allow adequate time for groups to consult among themselves as part of the process of forming a view. The approach taken in individual consultation instances is always proportionate to the target customer group.

However, in exceptional circumstances when this timescale is not feasible (for example implementing EU directives or UK-wide legislation, meeting health and safety requirements or complying with court judgments), we may shorten timescales to eight weeks or less before the policy is implemented. We may continue consultation thereafter and will review the policy as part of our monitoring commitments (Please see below at 4.27 to 4.31 for details on monitoring).

Where consultations are agreed with ministers before publication, advice on consultations will explain the downsides of consulting for a shorter period than 12 weeks, so where this happens it is a ministerial decision, not an HMRC one.

Where, under these exceptional circumstances, we must implement a policy immediately, as it is beyond our authority's control, we may consult after implementation of the policy, in order to ensure that any impacts of the policy are considered.

3.2.6 We are conscious of the fact that affected individuals and representative groups may have different needs. We will take appropriate measures to ensure full participation during the consultation process.

3.2.7 We make all relevant information available to consultees in appropriate formats to ensure meaningful consultation. This includes detailed information on the policy proposal being consulted upon and any relevant quantitative and qualitative data.

3.2.8 We provide feedback to consultees in accordance with Cabinet Office guidance.

3.3 A list of our consultees is included in this equality scheme at Appendix 3. It can also be obtained by contacting:

Northern Ireland Equality Policy Adviser
HR People and Organisation Development
HM Revenue and Customs
Ground Floor, Yorke House
Castle Meadow Road
Nottingham NG2 1BQ

Email: mailbox.hrdiversityteam@hmrc.gsi.gov.uk

3.4 Our consultation list is not exhaustive and is reviewed on an annual basis to ensure it remains relevant to our functions and policies.

We welcome enquiries from any people or organisations wishing to be added to the list of consultees. Please contact HMRC's Northern Ireland Equality Policy Adviser to provide your contact details and have your areas of interest noted, or to have your name or details removed or amended. Please also inform us at this stage if you would like information sent to you in a particular format or language.

Chapter 4 Our arrangements for assessing, monitoring and publishing the impact of policies

(Schedule 9 4. (2) (b); Schedule 9 4. (2) (c); Schedule 9 4. (2) (d); Schedule 9 9. (1); Schedule 9 9. 2)

Our arrangements for assessing the likely impact of policies adopted or proposed to be adopted on the promotion of equality of opportunity

(Schedule 9 4. (2) b)

4.1 In the context of Section 75, the term policy is very broadly defined and it covers all the ways in which we carry out or propose to carry out our functions in relation to Northern Ireland. In respect of this equality scheme, the term policy is used for any proposed, amended or existing strategy, policy initiative or practice and, or decision, whether written or unwritten and irrespective of the label given to it (such as 'draft', 'pilot', 'high level' or 'sectoral').

While the concept of policy is broadly construed, the scheme applies to those policies which constitute real, substantive changes that have an impact on people.

4.2 In making any decision with respect to a policy adopted or proposed to be adopted, we take into account any assessment and consultation carried out in relation to the policy.

4.3 HMRC is committed to the appropriate consideration of the likely impact of a policy on the promotion of equality of opportunity and good relations. HMRC's guidance sets out the importance of analysing equality impacts and mitigations and taking these into account when developing policy. These will take into account the need to promote equality of opportunity and the desirability of promoting good relations. In carrying out this equality work we will relate it to the intended outcomes of the policy in question and will seek Equality Commission advice, as appropriate.

4.4 HM Treasury (HMT) led policies on which HMRC's role is to advise (including legislative changes, such as the Budget and Finance Bill work) are outside of scope, because HMT is not currently subject to Section 75 and Schedule 9. However, HMRC works closely with HMT on Tax Impact Assessments, which include consideration of the impacts on customers and equalities. We help to ensure that equality considerations and any impact on equality are taken into account, as part of the policy decision-making process.

When the policy design is final or near final, a Tax Information and Impact Note (TIIN) is published for all Budget tax measures, with a table of impacts incorporated into this, on GOV.UK at the time of the Budget and Spring Statement. The Customer Capability and Culture Team monitors each measure and provides advice on identifying and mitigating any equality impacts. We also advise that a full equality impact assessment be undertaken, where appropriate. Further information on TIINs can be found on GOV.UK.

Equality analysis

4.5 We ensure that the equality analysis undertaken is proportionate to the policy development – giving greater consideration to equality analysis where a function or policy has the potential to have a substantial effect on discrimination or equality of opportunity for either our staff or customers.

Section 75 of the Northern Ireland Act 1998 requires HMRC to set out in its equality scheme the arrangements for assessing the likely impact of its policies on the promotion of equality of opportunity.

The Public Sector Equality Duty, Section 149 of the Equality Act, does not impose a legal duty to carry out and publish equality impact assessments, but it does require a public body to have due regard to the equality issues set out in the relevant legislation and, in the event that the decision is challenged, to demonstrate that it has paid due regard.

HMRC's approach to demonstrating compliance with UK and Northern Ireland equality legislation is to:

- conscientiously carry out the appropriate level of equality work where it is required
- ensure that equality is a key consideration in our decision making and policy development process
- assess our decisions and policies for relevance to equality on an ongoing basis and keep an auditable record of the outcome.

Initial equality analysis

4.6 The purpose of the initial equality analysis is to identify those policies that are likely to have an impact on equality of opportunity and, or good relations. This will be part of the policy development process, before the policy is implemented.

The initial equality analysis is completed at the earliest opportunity in the policy development or review process. Policies which we propose to adopt, that are likely to have equality impacts, will be subject to initial equality analysis before implementation. For more detailed strategies or policies that are to be put in place through a series of stages, we will conduct the initial equality analysis at various stages during implementation.

The equality analysis template, which is part of this scheme, is included at Appendix 4. Note: we use the same template for both initial equality analysis and more detailed equality analysis. It will be reviewed annually to ensure its continued effectiveness in line with our processes.

4.7 We assess all HMRC policies, which are about how we carry out our functions, against the following questions to inform our equality analysis work:

- what is the likely impact on equality of opportunity for those affected by this policy, for each of the Section 75 equality categories? (minor, major, none)
- are there opportunities to better promote equality of opportunity for people within the Section 75 equality categories?
- to what extent is the policy likely to impact on good relations between people of a different religious belief, political opinion or racial group? (minor, major, none)
- are there opportunities to better promote good relations between people of a different religious belief, political opinion or racial group?

4.8 Completion of the initial equality analysis will lead to one of the following three outcomes:

- the policy will need to be subject to a detailed equality impact assessment
- the policy will not require to be subjected to a detailed equality analysis due to the mitigation of issues of concern or an alternative policy is proposed to be adopted
- the policy is acceptable as it stands without the need for mitigation or an alternative policy proposal to be adopted.

Note: where relevant, qualitative and quantitative evidence should be gathered, as part of the equality analysis.

4.9 On completion of the initial equality analysis, the template will be signed off and approved by the senior manager responsible for the policy.

4.10 Where the initial equality analysis identifies only minor impacts, the policy holder has the discretion to take no further action, but the reasons for doing so must be documented and retained for audit.

4.11 Where a policy clearly has major implications for equality (for example the potential equality and/or good relations impacts are likely to be adverse; the policy is significant in terms of strategic importance; the policy is significant in terms of expenditure) or is likely to affect a large number of customers or staff in a disproportionate way, then a more detailed equality analysis will be undertaken before the policy is implemented.

4.12 If a consultee, including the Equality Commission, raises a concern about an equality analysis, based on supporting data, we will review the decision.

Detailed equality analysis

4.13 We adopt an approach in which we can consider each initial equality analysis on its own merits. We focus on identifying the important issues so we can address the risks appropriately.

4.14 Before undertaking the detailed equality analysis, advice can be obtained from the Customer Capability and Culture team for external policies, or HR People and Organisation Development team for internal policies.

The teams review all HMRC policy proposals and change proposals that require investment appraisal funding. As part of this process they will consider the impact of the proposal on all those with protected characteristics. All major policy changes either go through People Matters Committee (changes affecting staff), or the Investment Committee, which provides independent appraisal of programme business cases to ensure HMRC is complying with HM Treasury and the Office of Government Commerce standards.

4.15 All detailed equality analysis of a policy or activity or service will normally be subject to consultation at the appropriate stage or stages. (For details see above Chapter 3 'Our Arrangements for Consulting').

4.16 We will publish all equality impact assessments for major policy changes after they have been completed and signed off. We will also provide a summary of our equality analysis of policies that specifically impact on Northern Ireland, such as workforce change proposals, via our Section 75 annual reports.

Our arrangements for monitoring any adverse impact of policies we have adopted on equality of opportunity

(Schedule 9 4. (2) c)

4.17 Monitoring can assist us to deliver better public services and continuous improvements. Monitoring Section 75 information involves the processing of sensitive personal data (data relating to the racial or ethnic origin of individuals, sexual orientation, political opinion, religious belief, and so on). In order to carry out monitoring in a confidential and effective manner, HMRC follows guidance from the Office of the Information Commissioner and the Equality Commission.

4.18 We monitor any adverse impact on the promotion of equality of opportunity of policies we have adopted. We are also committed to monitoring more broadly to identify opportunities to better promote equality of opportunity and good relations in line with Equality Commission guidance.

4.19 The systems we have established to monitor the impact of policies and identify opportunities to better promote equality of opportunity and good relations are:

- the collection, collation and analysis of existing relevant primary quantitative and qualitative data across all nine equality categories on an ongoing basis
- the collection, collation and analysis of existing relevant secondary sources of quantitative and qualitative data across all nine equality categories on an ongoing basis
- an audit of existing information systems within one year of approval of this equality scheme, to identify the extent of current monitoring and take action to address any gaps in order to have the necessary information on which to base decisions
- undertaking or commissioning new data if necessary.

4.20 If over a two-year period monitoring and evaluation show that a policy results in greater adverse impact than predicted, or if opportunities arise which would allow for greater equality of opportunity to be promoted, we will ensure that the policy is revised to achieve better outcomes for relevant equality groups.

4.21 We review our equality analysis monitoring information on an annual basis, or as agreed. Other monitoring information is reviewed as follows:

- customer satisfaction survey results – annually
- customer complaints diversity data – annually
- staff diversity declaration rates – quarterly
- annual Staff Survey results – annually
- workforce equality data to be published in accordance with the Equality Act 2010, Public Sector Equality Duty – annually.

Our arrangements for publishing the results of our monitoring

(Schedule 9 4. (2) d)

4.22 Schedule 9 4. (2) (d) requires us to publish the results of the monitoring of adverse impacts of policies we have adopted. Our Section 75 and Public Sector Equality Duty reports demonstrate our commitment to monitoring our policies and impact on equalities, and more broadly, compliance with the Equality Act 2010.

Section 75 reports will include a summary of the results of monitoring impacts of policies on the promotion of equality of opportunity.

HMRC's Public Sector Equality Duty reports are published annually and contain information on customer service and workforce equality data. They are published by 31 January each year on our website: www.gov.uk/government/publications

4.23 All published information is available in alternative formats on request.

Please see below at 6.3 for details.

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Chapter 5 Staff training

(Schedule 9 4. (2) (e))

5.1 We recognise that raising awareness of diversity training plays a crucial role in the effective implementation of all our statutory equality duties.

5.2 Our Permanent Secretaries aim to communicate the commitment of HMRC to diversity and equality. This helps to make sure that our commitment to all statutory equality duties is made clear in all relevant publications. We have also made it mandatory for all staff to complete departmental diversity and equality learning.

Training objectives

5.3 In addition to general diversity and equality policies, HMRC has learning products and complaint handling processes already in place, as well as staff guidance specifically on Northern Ireland equality legislation. We aim to:

- raise awareness of the provisions of Section 75 of the Northern Ireland Act 1998, our equality scheme commitments and the particular issues likely to affect people across the range of Section 75 categories, so that our staff fully understand their role in complying with equality legislation
- enable our policy and decision makers to effectively carry out equality analysis work
- provide those staff who deal with complaints in relation to compliance with our equality scheme with the necessary skills and knowledge to investigate and monitor complaints effectively
- provide those staff involved in the implementation and monitoring of the effective implementation of the HM Revenue and Customs equality scheme with the necessary skills and knowledge to do this work effectively.

Awareness raising and training arrangements

5.4 The following arrangements are in place to ensure all our staff, Executive Committee and Board members are aware of and understand our equality obligations:

- once the scheme is in place, we will promote it and make it available to all staff via our internal website
- we will ensure that any queries or questions of clarification from staff are addressed effectively
- staff in HMRC will receive a briefing on the publication of the revised equality scheme within one month after approval of the scheme via the intranet
- appropriate learning and guidance will be available for staff within HMRC who are directly engaged in taking forward the implementation of our equality scheme commitments (for example, those involved in research and data collection, policy development, service design, conducting equality analysis, monitoring and evaluation)
- training will be provided to ensure staff are aware of the issues experienced by the range of Section 75 groups: people of different religious belief, political opinion, racial group, age, marital status or sexual orientation; men and women generally; people with a disability and persons without; people with dependents and persons without

- arrangements will be made to ensure staff are notified of Section 75 developments.

5.5 In order to share resources and expertise, HMRC will, where possible, work closely with Civil Service Learning, other bodies and agencies in the development and delivery of learning programmes.

Monitoring and evaluation

5.6 Our learning arrangements are subject to the following monitoring and evaluation approach:

- we evaluate the extent to which all participants in our learning schemes have acquired the necessary skills and knowledge to achieve each of the training objectives
- we will report the extent to which learning objectives have been met as part of the Section 75 annual progress report, which will be sent to the Equality Commission
- all relevant learning packages or products will be subject to Civil Service-wide and departmental evaluation processes to evaluate the extent to which our people have acquired the necessary skills and knowledge to achieve the organisation's diversity and equality objectives.

Chapter 6 Our arrangements for ensuring and assessing public access to information and to services we provide

(Schedule 9 4. (2) (f))

6.1 HMRC is committed to ensuring that the information we disseminate and the services we provide are accessible. We keep our arrangements under review to ensure that this remains the case.

6.2 We are aware that some groups will not have the same access to information as others. In particular:

- people with sensory, learning, communication and mobility disabilities may require printed information in other formats
- members of ethnic minority groups, whose first language is not English, may have difficulties with information provided only in English
- children and young people may not be able to fully access or understand information.

Access to information

6.3 To ensure equality of opportunity in accessing information, we provide information in alternative formats on request, where reasonably practicable. Where the exact request cannot be met we will ensure a reasonable alternative is provided.

Alternative formats may include: large print, Braille, audio on CD, text on CD and email.

HMRC liaises with representatives of young people and disability and ethnic minority organisations and takes account of existing and developing good practice.

We will respond to requests for information in alternative formats in a timely manner, usually within 10 working days.

6.4 In disseminating information through the media we will seek to advertise in the press where appropriate.

6.5 HMRC will make information available on its website at www.gov.uk/government/publications . We will publish the Northern Ireland Equality Scheme on the website thereby encouraging internet users to access the scheme. A hard copy version of the scheme will be available from:

Northern Ireland Equality Policy Adviser
HR People and Organisation Development
HM Revenue and Customs
Ground Floor, Yorke House
Castle Meadow Road
Nottingham NG2 1BQ

Email: mailbox.hrdiversityteam@hmrc.gsi.gov.uk

We will monitor and review access to information and services to ensure equality of opportunity.

Access to services

6.6 HMRC is committed to ensuring that all of our services are fully accessible to everyone in the community across the Section 75 categories. HMRC also adheres to the relevant provisions of current anti-discrimination legislation.

Assessing public access to information and services

6.7 We monitor access to information and services every year across all our functions, to ensure equality of opportunity and good relations are promoted.

6.8 We monitor the number of visitors to the relevant pages of the HMRC website and the downloads of the scheme, requests for hard copy versions of the scheme and monitor the number of queries about difficulty in accessing information.

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Chapter 7 Timetable for measures we propose in this equality scheme

(Schedule 9 4. (3) b)

- 7.1 Appendix 5 outlines our timetable for all measures proposed within this equality scheme. The measures outlined in this timetable will be incorporated into our business planning processes.
- 7.2 This timetable is different from and in addition to our commitment to developing action plans or action measures to specifically address inequalities and further promote equality of opportunity and good relations. We have included in our equality scheme a commitment to develop an action plan. Accordingly, this commitment is listed in the timetable of measures at Appendix 5. For information on these action measures please see above at 2.11-2.18.

Chapter 8 Our complaints procedure

(Schedule 9 10.)

8.1 HMRC is responsive to the views of members of the public. We will endeavour to resolve all complaints made to us.

8.2 Schedule 9 paragraph 10 of the Act refers to complaints. A person can make a complaint to a public authority if the complainant believes they may have been directly affected by an alleged failure of the authority to comply with its approved equality scheme.

If the complaint has not been resolved within a reasonable timescale, the complaint can be brought to the Equality Commission.

8.3 A person wishing to make a complaint that HMRC failed to comply with its approved equality scheme should contact HMRC at:

Northern Ireland Equality Policy Adviser,
HR People and Organisation Development
HM Revenue and Customs,
Ground Floor,
Yorke House,
Castle Meadow Road,
Nottingham NG2 1BQ

Email: mailbox.hrdiversityteam@hmrc.gsi.gov.uk

8.4 We will acknowledge receipt of each complaint within 10 working days.

8.5 HMRC will carry out an internal investigation of the complaint and will respond substantively to the complainant within one (1) month of the date of receiving the letter of complaint. Under certain circumstances, if the complexity of the matter requires a longer period, the period for response to the complainant may be extended to 2 months. In those circumstances, the complainant will be advised of the extended period within one month of making the complaint.

8.6 During this process the complainant will be kept fully informed of the progress of the investigation into the complaint and of any outcomes.

8.7 In any subsequent investigation by the Equality Commission, HMRC will cooperate fully, providing access in a timely manner to any relevant documentation that the Equality Commission may require.

Similarly, HMRC will cooperate fully with any investigation by the Equality Commission under sub-paragraph 11 (1) (b) of Schedule 9 to the Northern Ireland Act 1998.

8.8 HMRC will make all efforts to implement promptly and in full any recommendations arising out of any commission investigation.

Chapter 9 Publication of our equality scheme

(Schedule 9 4. (3) c)

9.1 HMRC's equality scheme is available free of charge in print form and alternative formats

9.2 Our equality scheme is also available on our website at:

www.gov.uk/government/publications

9.3 The following arrangements are in place for the publication in a timely manner of our equality scheme to ensure equality of access:

- we will make every effort to communicate widely the existence and content of our equality scheme. This may include press releases, prominent advertisements in the press, the internet and direct mailshots to groups representing the various categories in Section 75
- we will email a link to our approved equality scheme to consultees on our consultation lists. We will notify other consultees, without access to email, by letter that the scheme is available on request. We will respond to requests for the equality scheme in alternative formats in a timely manner, usually within 10 working days
- our equality scheme is available on request in alternative formats such as: large print, Braille, audio on CD, text on CD and email.

9.4 For a list of our stakeholders and consultees please see Appendix 3 of the equality scheme or contact:

Northern Ireland Equality Policy Adviser
HR People and Organisation Development
HM Revenue and Customs
Ground Floor, Yorke House
Castle Meadow Road
Nottingham NG2 1BQ

Email: mailbox.hrdiversityteam@hmrc.gsi.gov.uk

Chapter 10 Review of our equality scheme

(Schedule 9 8. 3)

10.1 As required by Schedule 9 paragraph 8 (3) of the Northern Ireland Act 1998 we will conduct a thorough review of this equality scheme. This review will take place either within 5 years of submission of this equality scheme to the Equality Commission or within a shorter timescale to allow alignment with the review of other planning cycles.

The review will evaluate the effectiveness of our scheme in relation to the implementation of the Section 75 statutory duties relevant to our functions in Northern Ireland.

10.2 In undertaking this review, we will follow any guidance issued by the Equality Commission, as appropriate. We will publish a report of this review on HMRC's website and send it to the Equality Commission.

Appendix 1 Organisational chart

You can find HMRC's Organisation Chart on Gov.UK at the following link:

<https://www.gov.uk/government/publications/hmrc-organisation-chart>

HMRC's First Permanent Secretary also retains line management responsibility for the Valuation Office Agency, an executive agency of HMRC.

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Appendix 2

Example groups relevant to the Section 75 categories for Northern Ireland purposes

Please note, this list is for illustration purposes only, it is not exhaustive.

Category	Example groups
Religious belief	<p>Buddhist; Catholic; Hindu; Jewish; Muslim, people of no religious belief; Protestants; Sikh; other faiths.</p> <p>For the purposes of Section 75, the term 'religious belief' is the same definition as that used in the 'Fair Employment and Treatment (NI) Order'. (See Section 98 of the Northern Ireland Act 1998, which states: 'In this Act... 'political opinion' and 'religious belief' shall be construed in accordance with Article 2(3) and (4) of the Fair Employment and Treatment (NI) Order 1998.' Therefore, 'religious belief' also includes any perceived religious belief (or perceived lack of belief) and, in employment situations only, it also covers any 'similar philosophical belief'.</p>
Political opinion	Nationalist generally; Unionists generally; members/supporters of other political parties.
Racial group	Black people; Chinese; Indian; Pakistani; people of mixed ethnic background; Polish; Roma; Travellers; White people.
Men and women generally	Men (including boys); Transgender people; Transsexual people; women (including girls); those who identify as neither male nor female.
Marital status	Civil partners or people in civil partnerships; divorced people; married people; separated people; single people; widowed people.
Age	Children and young people; older people.
Persons with a disability	Persons with disabilities as defined by the Disability Discrimination Act 1995.
Persons with dependants	Persons with personal responsibility for the care of a child; for the care of a person with a disability; or the care of a dependant older person.
Sexual orientation	Bisexual people; heterosexual people; gay or lesbian people.

Appendix 3

List of consultees

(Schedule 9 4. (2) a)

This list is indicative and not exhaustive and will be reviewed on a regular basis.

Public bodies

Civil Service Commissioners for Northern Ireland

Equality Commission for Northern Ireland

Northern Ireland Human Rights Commission

Political parties

Alliance Party of Northern Ireland

Conservative

Democratic Unionist Party

Green

Labour

Liberal Democrat

Progressive Unionist Party

Social Democratic and Labour Party

Sinn Fein

Traditional Unionist Party

Ulster Unionist Party

Religious organisations

Baptist Church

Belfast Hebrew Congregation

Belfast Islamic Centre

Christian Scientists

Church of Ireland

Church of Jesus Christ of Latter Day Saints

Free Presbyterian Church

Methodist Church

NI Inter-Faith Forum
Presbyterian Church
Roman Catholic Church

Representative organisations

Age Sector Reference Group
Amnesty International
British Deaf Association
British-Irish Rights Watch
Carers National Association NI
Chinese Welfare Association
Coalition on Sexual Orientation
Coiste na n-Irchimi
Committee on the Administration of Justice
Community Relations Council
Disability Action
Ex-Prisoners Interpretive Centre
First Division Association
Gay and Lesbian Youth NI
Gingerbread NI
Home Civil Service Staff Side
Indian Community Centre
Institute of Personnel and Development (NI Branch)
Justice
Liberty
MENCAP
Multicultural Resource Centre
NI African Cultural Centre
NI Association for Mental Health

NI Council for Ethnic Minorities

NI Gay Rights Association

NI Women's Aid Federation

Irish Congress of Trade Unions – Northern Ireland Committee (NIC-ICTU)

NI Public Service Alliance

Office of the First Minister and Deputy First Minister

Putting Children First

Recruitment Service (Department of Finance)

Royal National Institute for the Blind NI

Royal National Institute for Deaf People NI

Tar Anall

Traveller Movement Northern Ireland

UNISON – the public service union

Women's Forum Northern Ireland

Youth Council for Northern Ireland

Appendix 4

Equality Analysis guidance and template - for programmes, platforms, projects and policies

Practical guidance on completing the template

An Initial Equality Analysis must be completed if:

1. If you are developing / changing policy or activity, or way of working, that is relevant to equality
2. Before implementation of the policy/activity or new way of working
3. If a detailed equality analysis is unlikely to be required
4. To show compliance with Equality Law

Consider the equality impacts on all of the relevant protected characteristic as defined by the Equality Act (2010) and, for Northern Ireland, Section 75 of the Northern Ireland Act (1998). You need to show that all the groups have been considered. For policies impacting on Northern Ireland, you must identify whether there are major, minor or no impacts on equality of opportunity; and good relations between people of different religious belief, political opinion or racial group. Where a policy clearly has major implications for equality (for example the potential equality and/ or good relations impacts are likely to be adverse; the policy is significant in terms of strategic importance; the policy is significant in terms of expenditure) or is likely to affect a large number of customers or staff in a disproportionate way, then a more detailed equality analysis should be undertaken before the policy is implemented. A specific programme that had major impacts was the closure of enquiry centres in 2013/14. The mitigation for the creation of the Needs Enhanced Support service in 2014, which is able to provide dedicated telephone and face to face support for those customers that need extra help. An example of minor impacts or no impacts might be around system or software updates that enable us to improve service delivery.

Equality - You must show that you have assessed impact against each of the protected characteristics in turn and so even where there is not an adverse impact, ensure you record 'None' against the protected characteristic.

Show:

1. Whether there are any differential or adverse impacts upon people according to their protected characteristic
2. Whether there is evidence of direct or indirect discrimination
3. Whether the policy, project etc. could lead to harassment or victimisation

For policies which also impact on Northern Ireland:

Promoting Equality - What opportunities are there to promote equality between people of different protected characteristics? What opportunities are there to promote good relations between people of different protected characteristics?

Equality Impact Assessment - for programmes, platforms, projects and policies

The purpose of equality analysis is to identify those policies that are likely to have an impact on equality of opportunity and, or good relations. This will be part of the policy development process, before the policy is implemented.

HMRC Equality Analysis

You will need to complete this template:

1. If you are developing / changing policy or activity, or way of working that is relevant to equality.
2. Before implementation of the policy/activity or new way of working.
3. If a detailed equality analysis is unlikely to be required.
4. To show compliance with equality law.

For policies impacting Northern Ireland the following questions should be considered:

- What is the likely impact on equality of opportunity for those affected by this policy, for each of the Section 75 equality categories? (minor/major/none)
- Are there opportunities to better promote equality of opportunity for people within the Section 75 equality categories?
- To what extent is the policy likely to impact on good relations between people of a different religious belief, political opinion or racial group? (minor/major/none)
- Are there opportunities to better promote good relations between people of a different religious belief, political opinion or racial group?

Step 1 – Identifying the aims of the policy or activity	
1. Title of policy/activity	
2. Planned implementation date	

3. Who has responsibility for managing the policy/activity?	
4. Full description of the aims of the policy / activity: <ul style="list-style-type: none"> • Who is affected? (Staff, customers or both) • Who benefits? • What are you trying to achieve? 	
5. How many people or locations are likely to be affected?	
6. Who (in HMRC) implements this policy / activity? E.g. managers, HR etc?	
7. Does this policy / activity interact with any other policies, activities or business areas? If so, list them and explain how.	

Step 2 – Gather evidence

1. Who are the internal and external stakeholders of this proposed action? (include stakeholders that will help you to identify and manage any equality issues)	
2. How will you work with the stakeholders in implementing this function?	
3. What data have you collected and analysed? NB: Sufficient data needs to be analysed before decisions can be made.	
4. If little or no statistical data exists, then what other methods have you used to gather information on potential or actual equality outcomes? E.g. Which stakeholders have you informally consulted?	

Step 3 – Assess the impact

Using the data gathered in Step 2, for each Equality Group assess whether:

- there are any equality impacts
- there is evidence of direct or indirect discrimination
- the policy or its implementation could lead to harassment or victimisation

- there are opportunities to promote equality

Where adverse impacts are identified, you must provide details of the mitigation you have put in place to remove or reduce them.

State what evidence you have used to identify these impacts, including evidence to support no differential impact where applicable. If you do not have sufficient data to make an informed assessment, you will need to go back to Step 2 and gather more.

Equality group	Impact on customers (minor/major/none)	Impacts on staff (minor/major/none)	Proposed mitigation	Opportunities to promote equality
Racial group				
Disabled / not disabled				
Gender				
Gender reassignment				
Sexual orientation				
Age				
Religion or belief (including philosophical belief)				
Persons with or without dependants (where there is an impact on people in Northern Ireland)				
Pregnancy and maternity				
Marriage and Civil Partnership				
Political opinion (for NI only)				
People who use different languages (including. Welsh language and				

British Sign Language)					
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For policies/activities that include an impact on people in Northern Ireland, (a) to what extent is the policy likely to impact on good relations, and (b) what opportunities are there to promote good relations?

	Impact: (minor/major/none) and give details	Opportunities to promote good relations
between people of a different religion or belief (including philosophical belief)		
between people of a different political opinion		
between people of a different racial group		

Step 4 – Consider the alternatives

If adverse impacts have been identified, look at your policy and activity again to see if there are alternative ways of achieving the same aim which have a less adverse effect on equality. This may also mean reviewing your proposed mitigation.

Step 5 – Formal Consultation - Is only relevant to detailed Equality Analysis

Step 6 – Decision making

Once you have decided whether to change or adopt the policy / activity:

1. What changes did you make as a result of doing this Equality Analysis?	
2. Any other comments on this proposed activity or any key learning for other similar policies/activities?	

<p>3. Please indicate if a detailed equality analysis is recommended.</p> <p>If 'Yes' then,</p> <p>a) Date detailed equality analysis will be completed:</p> <p>b) Consider the priority of the detailed equality analysis</p> <p><i>NB: Equality analysis work should be prioritised according to the risk of the impacts identified and the risk of the proposal to the Department based on our legal obligations and business objectives.</i></p>	<p>Yes / No</p> <p>a)</p> <p>b) High Medium Low</p> <p>(Delete as appropriate and explain which equality groups are most at risk).</p>
<p>4. If you answered 'No' to the previous question then please give clear justification for this decision.</p>	

Step 7 – Make monitoring arrangements

You must monitor the implementation of your proposal and the mitigation that you have put in place to ensure that it is effective. If it's not, you will need to put in place alternative solutions. NB: The equality analysis process is not complete until monitoring has finished.

<p>1. How do you plan to monitor this activity?</p>	
<p>2. Date you will review your monitoring activity?</p>	
<p>3. Who will be responsible for carrying out the monitoring and analysing the results?</p>	

Step 8 – Publish your results

A copy of this completed template may be requested by interested parties at any time under Freedom of Information

Consider publication on your local intranet site.

Sign off

Before signing off this equality analysis, it should be quality checked to ensure it meets minimum legal compliance.

<p>Completed by</p>		<p>Assessor signature</p>	
<p>Job title / Role</p>		<p>By, or on behalf of, Directors</p>	

Business Unit and Office		Date	
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Post implementation monitoring review

Comment on:

- What have you done to monitor this activity
- Outcomes from monitoring – E.g. was the proposed mitigation sufficient / successful, if not what else did you do
- What further action is needed
- How have you addressed the issues identified during monitoring
- If required, next review date

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Reviewed by		Date	
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Appendix 5 Timetable for measures proposed

(Schedule 9 4. (3) (b))

Measure	Lead responsibility	Timetable
Section 75 Annual Progress Report. [2.7]	Coordination by HR People and Organisation Development with input from business groups and corporate services. Sign-off and submission by HMRC Chief Executive.	31 August (annually).
Equality Scheme Action Plan.		
Consultation on draft action plan. [2.15]	HR People and Organisation Development.	[in line with consultation on equality scheme]
Finalised action plan published. [2.18]	HR People and Organisation Development.	One month after the Northern Ireland Equality Commission's approval of the scheme.
Arrangements for monitoring progress in place. [2.16]	HR People and Organisation Development.	One month after the Northern Ireland Equality Commission's approval of the scheme.
Consultation list reviewed and updated. [3.4]	HR People and Organisation Development.	January (annually).
Monitoring.		
Review of monitoring information, including assessments of policy impacts. [4.23]	Coordination by HR People and Organisation Development with input from wider HR function and business groups and corporate services.	31 January (annually).
Reporting of monitoring information. [4.25;4.26]	HR People and Organisation Development.	31 January (annually).
Training.		

Development of a summary of the revised Northern Ireland Equality Scheme for all staff. [5.4]	HR People and Organisation Development.	Within 3 months of the Northern Ireland Equality Commission's approval of the scheme.
Staff briefing to business groups and corporate services. [5.4]	HR People and Organisation Development. HR People and Organisation Development.	Within 2 months of the Northern Ireland Equality Commission's approval of the scheme.
Evaluation of training. [5.6]		31 August (annually).
Assessing access to information and services. [6.9]	Coordination by HR People and Organisation Development with input from Customer Directorate	Annually,
Communication of equality scheme. [9.3]	HR People and Organisation Development.	Within 3 months of the Northern Ireland Equality Commission's approval of the scheme.
Notification of consultees. [9.3]	HR People and Organisation Development.	Within 3 months of the Northern Ireland Equality Commission's approval of the scheme.
Review of equality scheme [10.1]	Coordination by HR People and Organisation Development.	Within one year of the Equality Commission's approval of the scheme.

Appendix 6 Glossary of terms

Action plan

A plan which sets out actions a public authority will take to implement its Section 75 statutory duties.

Action measures and outcomes

Specific measures to promote equality and good relations for the relevant Section 75 and good relations categories, linked to achievable outcomes, which should be realistic and timely.

Adverse impact

Where a Section 75 category has been affected differently by a policy and the effect is less favourable, it is known as an adverse impact. If a policy has an adverse impact on a Section 75 category, a public authority must consider whether or not the adverse impact is unlawfully discriminatory. In each case a public authority must take measures to redress the adverse impact, by considering mitigating measures and, or alternative ways of delivering the policy.

Affirmative action

In general terms, affirmative action can be defined as being anything consistent with the legislation which is necessary to bring about positive change. It is a phrase used in the Fair Employment and Treatment Order (NI) 1998 to describe lawful action that is aimed at promoting equality of opportunity and fair participation in employment between members of the Protestant and Roman Catholic communities in Northern Ireland.

Article 55 Review

Under the Fair Employment and Treatment (NI) Order 1998, all registered employers must conduct periodic reviews of the composition of their workforces and of their employment practices for the purposes of determining whether members of the Protestant and Roman Catholic communities are enjoying, and are likely to continue to enjoy, fair participation in employment in each employer's concern. These reviews, which are commonly known as Article 55 Reviews, must be conducted at least once every three years.

Consultation

In the context of Section 75, consultation is the process of asking those affected by a policy (that is, service users, staff, the general public) for their views on how the policy could be implemented more effectively to promote equality of opportunity across the nine categories. Different circumstances will call for different types of consultation.

Consultations could, for example, include meetings, focus groups, surveys and questionnaires.

Council of Europe

The Council of Europe, based in Strasbourg, covers virtually the entire European continent, with its 47 member countries. Founded on 5 May 1949 by 10 countries, the Council of Europe seeks to develop throughout Europe common and democratic principles based on the European Convention on Human Rights and other reference texts on the protection of individuals.

Desk audit

An audit of a draft equality scheme to ensure that the scheme conforms to the requirements on form and content as detailed in the commission's Guidelines (the Guide).

Differential impact

Differential impact occurs where a Section 75 group has been affected differently by a policy. This effect could either be positive, neutral or negative. A public authority must make a judgment as to whether a policy has a differential impact and then it must determine whether the impact is adverse, based on a systematic appraisal of the accumulated information.

Discrimination

The anti-discrimination laws prohibit the following forms of discrimination:

- direct discrimination
- indirect discrimination
- disability discrimination
- victimisation
- harassment

Brief descriptions of these above terms follow:

Direct discrimination

This generally occurs where a public authority treats a person less favourably than it treats (or, would treat) another person, in the same or similar circumstances, on one or more of the statutory non-discrimination grounds. A decision or action that is directly discriminatory will normally be unlawful unless:

(a) in an age discrimination case, the decision can be objectively justified, or (b) in any other case, the public authority can rely on a statutory exception that permits it – such as a ‘genuine occupational requirement exception; or, a positive action exception’ which permits an employer to use ‘welcoming statements’ or to take other lawful positive action to encourage participation by under-represented or otherwise disadvantaged groups.

Indirect discrimination

The definition of this term varies across some of the anti-discrimination laws, but indirect discrimination generally occurs where a public authority applies to all persons a particular provision, criterion or practice, but which is one that has the effect of placing people who share a particular equality characteristic (for example, the same sex, or religious belief, or race) at a particular disadvantage compared to other people. A provision, criterion or practice that is indirectly discriminatory will normally be unlawful unless (a) it can be objectively justified, or (b) the public authority can rely on a statutory exception that permits it.

Disability discrimination

In addition to direct discrimination and victimisation and harassment, discrimination against disabled people may also occur in two other ways: namely,

(a) disability-related discrimination, and (b) failure to comply with a duty to make reasonable adjustments.

(a) Disability-related discrimination generally occurs where a public authority, without lawful justification, and for a reason which relates to a disabled person’s disability, treats that person less favourably than it treats (or, would treat) other people to whom that reason does not (or, would not) apply.

(b) Failure to comply with a duty to make reasonable adjustments. One of the most notable features of the disability discrimination legislation is that in prescribed circumstances it imposes a duty on employers,

service providers and public authorities to take such steps as are reasonable to remove or reduce particular disadvantages experienced by disabled people in those circumstances.

Victimisation

This form of discrimination generally occurs where a public authority treats a person less favourably than it treats (or, would treat) another person, in the same or similar circumstances, because the person has previously exercised his or her rights under the anti-discrimination laws, or has assisted another person to do so. Victimisation cannot be justified and is always unlawful.

Harassment

Harassment generally occurs where a person is subjected to unwanted conduct that is related to a non-discrimination ground with the purpose, or which has the effect, of violating their dignity or of creating for them an intimidating, hostile, degrading, humiliating or offensive environment. Harassment cannot be justified and is always unlawful.

Economic appraisal

An economic appraisal is a systematic process for examining alternative uses of resources, focusing on assessment of needs, objectives, options, costs benefits, risks, funding and affordability and other factors relevant to decisions.

Equality analysis

HMRC's tool for analysing equality impacts of a proposed policy, activity or service. This tool is only used when it is considered there are likely to be equality implications in the policy, activity or service that is being developed. The amount of equality analysis required will be proportionate to the potential impact of the policy.

It may require the policy decision maker to consult with representatives or groups who represent customers and employees with the relevant protected characteristics and to analyse any statistical evidence that is available.

Our equality analysis template and guidance can help policy decision makers to consider the equality implications of their policy. Equality Analysis work carried out should be an organic part of the policy development process influencing the direction of policy and the final decision-making process.

Equality of opportunity

The prevention, elimination or regulation of discrimination between people on grounds of characteristics including sex, marital status, age, disability, religious belief, political opinion, dependants, race and sexual orientation.

The promotion of equality of opportunity entails more than the elimination of discrimination. It requires proactive measures to be taken to secure equality of opportunity between the categories identified under Section 75.

Equality scheme

A document which outlines a public authority's arrangements for complying with its Section 75 obligations. An equality scheme must include an outline of the public authority's arrangements for carrying out consultations, screening, equality impact assessments, monitoring, training and arrangements for ensuring access to information and services.

Good relations

Although not defined in the legislation, the commission has agreed the following working definition of good relations: 'the growth of relations and structures for Northern Ireland that acknowledge the religious, political and racial context of this society, and that seek to promote respect, equity and trust, and embrace diversity in all its forms'.

Mainstreaming equality

The integration of equal opportunities principles, strategies and practices into the everyday work of public authorities from the outset. In other words, mainstreaming is the process of ensuring that equality considerations are built into the policy development process from the beginning, rather than being bolted on at the end. Mainstreaming can help improve methods of working by increasing a public authority's accountability, responsiveness to need and relations with the public. It can bring added value at many levels.

Mitigation of adverse impacts

Where an equality analysis reveals that a particular policy has an adverse impact on equality of opportunity, a public authority must consider ways of delivering the policy outcomes which have a less adverse effect on the relevant Section 75 categories; this is known as mitigating adverse impact.

Monitoring

Monitoring consists of continuously scrutinising and evaluating a policy to assess its impact on the Section 75 categories. Monitoring must be sensitive to the issues associated with human rights and privacy. Public authorities should seek advice from consultees and Section 75 representative groups when setting up monitoring systems.

Monitoring consists of the collection of relevant information and evaluation of policies. It is not solely about the collection of data, it can also take the form of regular meetings and reporting of research undertaken. Monitoring is not an end in itself but provides the data for the next cycle of policy screening.

Northern Ireland Act

The Northern Ireland Act, implementing the Good Friday Agreement, received Royal Assent on 19 November 1998. Section 75 of the Act created the statutory equality duties.

Northern Ireland Human Rights Commission

A statutory body established under Section 68 of the Northern Ireland Act 1998, which works to ensure that the human rights of everyone in Northern Ireland are fully protected in law, policy and practice.

Northern Ireland Statistics and Research Agency (NISRA)

The Northern Ireland Statistics and Research Agency (NISRA) is an executive agency within the Department of Finance. It provides statistical and research information regarding Northern Ireland issues and provide registration services to the public in the most effective and efficient way.

OFMdfM

The Office of the First Minister and Deputy First Minister is responsible for providing advice, guidance, challenge and support to other NI Civil Service departments on Section 75 issues.

PAFT

The Policy Appraisal and Fair Treatment (PAFT) Guidelines constituted the first non-statutory attempt at mainstreaming equality in Northern Ireland in January 1994. The aim of the PAFT guidelines was to ensure that issues of equality and equity informed policy making and activity in all spheres and at all levels of government. PAFT has now been superseded by Section 75 of the Northern Ireland Act 1998.

Policy

The formal and informal decisions a public authority makes in relation to carrying out its duties. Defined in the New Oxford English Dictionary as 'a course or principle of action adopted or proposed by a government party, business or individual'. In the context of Section 75, the term 'policies' covers all the ways in which a public authority carries out or proposes to carry out its functions relating to Northern Ireland. Policies include unwritten as well as written policies.

Positive action

This phrase is not defined in any statute, but the Equality Commission understands it to mean any lawful action that a public authority might take for the purpose of promoting equality of opportunity for all persons in relation to employment or in accessing goods, facilities or services (such as health services, housing, education, justice, policing). It may involve adopting new policies, practices, or procedures; or changing or abandoning old ones. 'Positive action' is not the same as 'positive discrimination'.

'Positive discrimination' differs from 'positive action' in that 'positive action' involves the taking of lawful actions whereas 'positive discrimination' involves the taking of unlawful actions. Consequently, 'positive action' is by definition lawful whereas 'positive discrimination' is unlawful. Equality Act 2010 refers.

Qualitative data

Qualitative data refers to the experiences of individuals from their perspective, most often with less emphasis on numbers or statistical analysis. Consultations are more likely to yield qualitative than quantitative data.

Quantitative data

Quantitative data refers to numbers, typically derived from either a population in general or samples of that population. This information is often analysed by either using descriptive statistics, which consider general profiles, distributions and trends in the data, or inferential statistics, which are used to determine 'significance' either in relationships or differences in the data.

SACHR

The Standing Advisory Commission on Human Rights (SACHR) has now been replaced by the Northern Ireland Human Rights Commission. SACHR, as part of its review of mechanisms in place to promote employment equality and reduce the unemployment differential, recommended that the PAFT guidelines should be made a statutory requirement.

Schedule 9

Schedule 9 of the Northern Ireland Act 1998 sets out detailed provisions for the enforcement of the Section 75 statutory duties, including an outline of what should be included in an equality scheme.

Section 75

Section 75 of the Northern Ireland Act provides that each public authority is required, in carrying out its functions relating to Northern Ireland, to have due regard to the need to promote equality of opportunity between:

- persons of different religious belief, political opinion, racial group, age, marital status and sexual orientation
- men and women generally
- persons with a disability and persons without
- persons with dependants and persons without.

Without prejudice to these obligations, each public authority in carrying out its functions relating to Northern Ireland must also have regard to the desirability of promoting good relations between persons of different religious belief, political opinion or racial group.

Section 75 investigation

An investigation carried out by the Equality Commission, under Schedule 9 of the NI Act 1998, arising from the failure of a public authority to comply with the commitments set out in its approved equality scheme.

There are two types of commission investigation, these are as follows:

1. An investigation of a complaint by an individual who claims to have been directly affected by the failure of a public authority to comply with its approved equality scheme
2. An investigation initiated by the commission, where it believes that a public authority may have failed to comply with its approved equality scheme.

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Appendix 7: HMRC Strategic Diversity and Inclusion Action Plan 2016 to 2020 (refreshed February 2018)

HMRC Diversity and Inclusion Strategy

2016 to 2020

People and Performance

(Refreshed February 2018)



Foreword

A diverse, inclusive and vibrant organisation is one we should all strive to achieve. Diversity, in all its various forms, is central to our success as an organisation, ensuring a diversity of experience and thought.

Our efforts to become more inclusive and diverse don't take place in isolation, they are part and parcel of us achieving our wider transformation. That's why I think it's so important that the four themes included in this strategy support our overall mission and objectives as an organisation.

I totally believe that we need the widest possible aperture on talent. We should be recruiting from all sections of society, not just people who've done the 'right' degree at the 'right' university, and we need to be open and honest with ourselves and with others about the obstacles that get in the way of that.

Our efforts shouldn't stop once we've got people through the door though, we need to support people from underrepresented backgrounds through every stage of the talent journey – making sure we create an inclusive culture and spot and develop internal talent just as we seek out external talent. It's our responsibility to the people we serve to make sure we're drawing on the widest possible range of views and experiences.

Diversity is more than just an organisational goal for me. My own background is not that of a typical Permanent Secretary, but I progressed my career thanks to people around me who spotted my potential and worked with me to develop it. I want to make sure that everyone has the opportunity to do the same: that's why I'm so proud to be the Civil Service Social Mobility Champion, and I'm pleased that social mobility is well represented in this strategy.

Diversity is a priority for me, and it's a priority for the rest of ExCom. As senior leaders, we have a particular role to play as vocal and visible advocates for a more diverse HMRC. This isn't a project for ExCom alone, though, all of us should consider the actions we can take to encourage diversity and inclusion: whether that's by acknowledging and addressing our unconscious bias, getting involved with mentoring or taking part in training. Every line manager has a responsibility to create the kind of organisation we should be proud to say we work for when they recruit, promote and ensure sufficient learning and development.

I want HMRC to be a diverse place to work, with a wide view on what talent looks like. We should be an organisation where people can have varied careers, where people are supported and invested in and where different views are respected.

This strategy is a key part of building that organisation, thank you for taking the time to read it.

Jon Thompson, Chief Executive and Permanent Secretary

Why do we need this strategy?

- We want our workforce to reflect and understand the diversity of our customers and to develop and use the collective experience of that diverse workforce to deliver a high-quality service.
- To help us achieve our targets for tax revenues collected.
- To continue to build HMRC as a diverse and inclusive place to be.
- To help us to identify, attract and recruit people that reflect the make-up of society and help us to develop talent in all tiers of the department.
- We have a fundamental belief that valuing our people for their individuality will create a culture in which talent, creativity and innovation can thrive and will help bring out the best in our people to enable us deliver a great service for our customers.
- As we move to Regional Centres, these will be at the heart of driving diversity and inclusion through building local knowledge, stakeholder and community relationships.

What does the strategy aim to do?

- This strategy sets out our diversity, equality and inclusion aims for the next four years through a clear focus on four strategic themes:
 1. Representation
 2. Inclusion
 3. Capability
 4. Customer Equality
- It shows how we are responding to the [Civil Service Diversity and Inclusion Strategy](#) and our customer equality priorities.
- It supports delivery of HMRC's key objectives by highlighting the role diversity, equality and inclusion plays in what we do.
- It recognises that our people have different skills; different ways of thinking and working; different knowledge and experience and the need for us to harness these differences for the benefit of our business and our customers.

Who is the strategy for?

- All HMRC employees, at all levels, wherever they work and whatever they do.
- For it to succeed, we need to make diversity and inclusion an entirely natural part of everything we do. This will require commitment and action from everyone in HMRC. We have therefore set out what leaders, managers and staff across HMRC need to do to turn our aims into reality.
- Our inclusion-based approach recognises that individuals who work for us, or who want to work for us, will be valued, treated fairly and respected for their individuality irrespective of age, caring responsibilities, disability, gender, gender reassignment, marriage or civil partnership, maternity and pregnancy, race/ethnicity, religion or philosophical belief, sexual orientation and/or political opinion.

How will we monitor progress?

- Our central diversity and inclusion team will oversee implementation of our diversity and inclusion action plan and report on progress half-yearly to HMRC's People Matters Committee via the Chief People Officer. These reports will be incorporated into annual reports on progress made against our strategic [Equality Objectives for 2016 to 2020](#) within our publication of customer and workforce diversity information.
- The high level [action plan](#) is published along with this strategy.

The HMRC D&I Strategy 2016 - 2020

	What we want to achieve	How we will do it
Representation	<ul style="list-style-type: none"> ❑ Create and maintain a diverse workforce in our regions and specialist sites that better reflects HMRC's customer base in the different locations. 	<ul style="list-style-type: none"> ❑ Review recruitment and selection practices to attract and appoint from a diverse applicant pool. ❑ Focus on social mobility and the benefits this brings. ❑ Improve our diversity data (declarations) across all lines of business and grades. ❑ Improve effectiveness and reach of talent programmes.
Inclusion	<ul style="list-style-type: none"> ❑ Create a working environment that values difference and fosters an inclusive workplace culture, where HMRC employees from all backgrounds can give their best, are treated fairly, valued for their contributions, and where they can progress their careers. 	<ul style="list-style-type: none"> ❑ Develop and use targeted communications and inclusion/engagement tools to raise awareness of Diversity & Inclusion. ❑ Hold each line of business accountable for progressing and reinforcing shared ownership of Diversity & Inclusion in their teams. ❑ Act on analysis of the HMRC People Survey's 'Inclusion and Fair Treatment' scores to address any concerns identified. ❑ Carry out equality analysis and people impact assessments on proposed new policies and those being refreshed to assess the need to change practice where adverse impacts are identified and discuss these impacts with key stakeholders.
Capability	<ul style="list-style-type: none"> ❑ Our leaders and managers consistently demonstrate inclusive leadership behaviours as they lead our people through organisational and transformational change. ❑ Managers are confident creating the conditions in which every member of their team can fulfil and reach their potential. ❑ All our people have a good awareness of diversity and inclusion (D&I) and are pro-active in making HMRC a great place to work. 	<ul style="list-style-type: none"> ❑ All leaders and managers to complete mandatory Diversity & Inclusion training/learning offers. ❑ Improve management capability in how to spot talent. ❑ Role model and promote authentic and inclusive leadership behaviours at all levels. ❑ Enhance the provision of appropriate support and information to improve manager capability in implementing reasonable adjustments and the overall individual experience.

Customer

- Provide inclusive and accessible services for our customers, based on understanding their diverse needs and making reasonable adjustments as appropriate.
- Provide digital services that are accessible and usable by the widest possible range of customers.
- Further develop our understanding of the impact of our services on customers and identify more clearly those who need enhanced support.
- Promote customer equality policies and best practice, making our aims more visible to our staff and customers.
- Develop awareness of the needs of those customers who have difficulties in accessing online services, providing assisted digital avenues and appropriate provision for the digitally excluded.

How you can help

Everyone

- Be proactive in what you can do to improve inclusion for others and for yourself – recognise that through your personal impact you can make a difference.
- Complete your mandatory diversity e-Learning and keep it up to date.
- Be open to additional formal and informal learning to support your understanding of diversity including the CSL unconscious bias e-learning.
- Help your manager manage you well by being as open as you can.
- Challenge constructively when appropriate.

Leaders

- Enthusiastically support initiatives that deliver the strategy.
- Role model good diversity and inclusion practise.
- Develop your understanding of inclusion and develop good inclusive ways of working. (See Management Matters or the diversity and equality intranet site for material).
- Identify and address any gaps between the 'as is' state in your team compared to where you need to be.
- Be fair, avoid conscious bias and challenge yourself to understand your potential for unconscious bias.
- Challenge when you see decisions or behaviours that are discriminatory, unfair, or excluding.
- Take action to address instances of bullying and/or harassment.

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HM Revenue
& Customs

August 2016

HM Revenue and Customs Strategic Diversity and Inclusion Action Plan 2016 to 2020

(Refreshed February 2018)

What we want to achieve

1. **Representation**

Create and maintain a diverse workforce in our regions and specialist sites that better reflects HMRC's customer base in the different locations.

2. **Inclusion**

Create a working environment that values difference and fosters an inclusive workplace culture, where HMRC employees from all backgrounds can give their best, are treated fairly, valued for their contributions, and where they can progress their careers.

3. **Capability**

- Our leaders and managers consistently demonstrate inclusive leadership behaviours as they lead our people through organisational and transformational change
- Our managers are confident creating the conditions in which every member of their team can fulfil and reach their potential
- All our people have a good awareness of Diversity and Inclusion and are pro-active in making HMRC a great place to work

4. **Customer Equality**

- Provide inclusive and accessible services for our customers, based on understanding their diverse needs and making reasonable adjustments as appropriate.
- Provide digital services that are accessible and usable by the widest possible range of customers.

Theme		What we want to achieve			
Representation		Create and maintain a diverse workforce in our regional centres and specialist sites that better reflects HMRC's customer base in the different locations.			
Action	Owner(s)	Milestones	Performance Measures/Outcomes	2017 Civil Service Diversity & Inclusion Strategy priority supported.	
R 1	<p>We will continue to take forward the diversity and inclusion priorities set out in our <i>Workforce Plan</i> and spread innovation and best practice throughout HMRC.</p> <p>We will review our HMRC recruitment and selection practices to attract and appoint from a diverse applicant pool.</p> <p>All recruitment selection panel members to undertake required Diversity & Inclusion essential training.</p>	<p>HR Director Workforce, Management and Planning HR Directors</p>	<p>Monitor and track completion of mandatory D&I essential training on an annual basis.</p> <p>Year 1: Improve impact of attraction activity (outreach and recruitment marketing) including trialling use of niche websites and specialist media and inclusive language in job descriptions (e.g. flexible working arrangements in line with policy).</p> <p>Year 2 (2017-18): Introduce and pilot diverse selection panels for SCS jobs.</p> <p>Year 3 (2018-19): Publish HMRC Recruitment Strategy.</p> <p>Year 2 (2017-18), Year 3 (2018-19) and Year 4 (2019-20): Quarter 4 > Review the effectiveness of trials and pilots and if appropriate introduce new recruitment and selection approaches.</p>	<ul style="list-style-type: none"> Increased diversity in applicant pool for senior posts. Increased representation rates of women, disabled, minority ethnic and LGB employees in senior grades based on the UK economically active population as follows: <ul style="list-style-type: none"> Female 46.9% Ethnicity 12.8% Disability 11.9% Sexual Orientation 1.7% A positive shift towards our workforce reflecting HMRC's customer base. There is diversity on selection and interview panels, including gender balance. 	<p>Representation</p> <p>In April 2018, we will set and begin to monitor progress towards Civil Service-wide targets to increase the flow of ethnic minority and disabled staff into the SCS.</p>
R 2	<p>Focus on Social Mobility and the benefits this brings by :</p> <ul style="list-style-type: none"> Developing HMRC Social Mobility Plan aligned to strategic priority to 	<p>WMP Head of Apprenticeships WMP Head of Outreach</p>	<p>Apprenticeships Deliver at least 6200 apprenticeship starts over the four year period from 1 April 2016 to 31 March 2020.</p>	<ul style="list-style-type: none"> HMRC delivers significant growth in apprenticeship starts to support the Government's commitment to achieve 3 	<p>Representation:</p> <p>We will establish measures of socio-economic background (SEB) with the</p>

	<p>improve socio-economic diversity in the Civil Service.</p> <ul style="list-style-type: none"> Implementing HMRC Social Mobility Plan to improve the socio-economic diversity of our current and future workforce. 	<p>Head of Diversity and Inclusion</p>	<p>Develop the range of apprenticeships available so that by 2020 or earlier, apprenticeships are available in each of the 22 professions in HMRC.</p> <p>Year 2 (17/18):</p> <p>Broaden the range of apprenticeship opportunities available in HMRC and ensure that all eligible HMRC employees have equal opportunity to access development opportunities through apprenticeships.</p> <p>Year 3 (18/19):</p> <p>Develop and implement the external apprenticeship marketing and outreach strategy to reach and attract a wider cross—societal audience, including those from lower socio-economic backgrounds, aligned with R1. Recruitment to be through apprenticeships whenever possible.</p> <p>Embed apprenticeships within profession and business capability planning, building attainable career paths for all, regardless of location.</p> <p>Social Mobility Plan Year 1: Use new Civil Service measure of socio-economic background (being developed) to build data strategy, and establish metrics and milestones to measure improvements.</p> <p>Year 2 (2017-18), Year 3 (2018-19) and Year 4 (2019-20): Quarter 1 > Review</p>	<p>million starts by 2020 – 30,000 in the Civil Service - and build momentum behind apprenticeship opportunities for individuals from lower socio-economic backgrounds. Our ambition is to exceed targets through placing apprenticeships at the heart of capability planning.</p> <ul style="list-style-type: none"> Provision of internships and work experience extended year-on-year to provide individuals from lower socio-economic backgrounds increased opportunity to experience HMRC and the Civil Service. Continued provision and promotion of graduate programmes. HMRC is an active supporter of the Civil Service Work Experience Programme, providing placements for students from lower socio-economic backgrounds in increasing numbers and locations. HMRC continues to be a leading employer in the Movement to Work scheme, meeting our annual pledge level of work placements (and being a 	<p>aim of benchmarking socio-economic diversity within the Civil Service and comparing ourselves with other employers.</p>
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			<p>baseline data and establish trajectory for year-on-year improvements for all action elements in HMRC Social Mobility Plan, and identify any new actions to incorporate and take forward.</p>	<p>leading contributor to achieving the overall commitment given by the Civil Service as a whole).</p> <ul style="list-style-type: none"> • HMRC continues to promote the HMRC/CS brand through our outreach, mentoring initiatives and continues to promote activities as part of our commitment to provide our employees with the opportunity to do 3 days a year volunteering. 	
R 3	<ul style="list-style-type: none"> ▪ We will improve diversity data (declarations) across all business groups, regions and grades by making it easier for employees to record their diversity information and will encourage them to do so. 	Directors General	<p>Year 1 (2016-17) to Year 4 (2019-20) > Quarter 4: Achieving an incremental increase in positive declaration rates against the declaration targets for disability, ethnicity, religion or belief, sexual orientation, carers and gender identity.</p>	<p>Achievement of sustained annual increases in positive declarations against targets for disability (75%) ethnicity (85%), sexual orientation (70%), religion or belief (50%), carers and gender identity among employees.</p> <ul style="list-style-type: none"> • All new starters have updated their personal diversity profile as part of the induction process. • Leaders are communicating the need to capture this data and how it has been used to drive workforce and workplace improvements. • Data is being used to actively drive and address representation in the senior grades, regional centres and specialist sites. 	<p>Representation: We will ensure can record their diversity information easily, and create an environment where people can feel comfortable doing so. We will aim to use this wider work to support an increase in diversity data recording for sexual orientation to at least 70% across the Civil Service.</p>

R 4	Improve effectiveness and reach of Talent and professional development programmes.	Head of Talent Head of Professions and Capability	<p>Year 1: Undertake analysis of the talent programmes and professions to monitor representation and, if appropriate, include a target to improve take up rates for employees with different protected characteristics.</p> <p>Year 2 (2017-18), Year 3 (2018-19) and Year 4 (2019-20) > Quarter 4: Incremental increase in the number of successful talent programme applications from employees with different protected characteristics resulting to an increase in the number of promotions gained.</p> <p>Incremental increase in diversity of those working in the professions through work with unrepresentative professions on an action plan to improve diversity and mechanisms to monitor representation at various grades in the larger professions.</p>	<ul style="list-style-type: none"> • Data shows diversity of participants on talent programmes and those working in the professions compares favourably/exceeds overall representation levels. • Monitoring of promotions amongst talent programme participants and those in the professions from underrepresented groups in the business, professions and regions, show promotion rates compare favourably/exceeds with overall representation levels. • Our most promising employees in terms of diversity demonstrated ability, aspiration and engagement and are progressing into our most senior leadership roles. 	<p>Representation: We will establish a new programme to drive improvements in ethnic minority representation in the SCS and build a sustainable talent pipeline for the future.</p> <p>We will build on the work of the Disability Inclusion Programme so that it has a sharp focus on increasing the representation of disabled staff in the SCS.</p>
R5	Complete Gender Pay Gap analysis each year – in compliance with statutory requirement from 2017. Conduct an Equal Pay Review every three years.	Head of Reward & Pay Policy	<p>Gender Pay Gap analysis to be completed annually.</p> <p>Year 1: Conduct Equal Pay Review.</p> <p>Year 4 (2019-20): Conduct Equal Pay Review.</p>	<ul style="list-style-type: none"> • Analysis shows reductions in Gender Pay Gap. 	<p>Representation: We will continue our work to address the gender pay gap. To be open about our progress, the Civil Service has published gender pay gap data by department every year since 2008.</p>

R6	<p>Develop a diversity data tool to enable the business, professions and regional leads to run their own diversity data reports.</p> <p>Develop a diversity dashboard which provides an annual overview of D&I for each of the diversity characteristics that we monitor</p>		<p>Year 1: Develop diversity data tool</p> <p>Year 2 (2017-2018): Refresh diversity data tool and develop data dashboard</p>	<ul style="list-style-type: none"> • Diversity data tool is being used by the business, professions and regions to inform actions to be taken to increase representation and diversity declarations figures. • Dashboard provides a transparent and accessible view of diversity and inclusion outcomes for each of the diversity characteristics that we measure. 	<p>Representation</p> <p>We will publish a data dashboard in April 2018 that will provide a clear and accessible picture of diversity and inclusion in the Civil Service to complement departments' internal analysis.</p>
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Theme		What we want to achieve			
Inclusion		Create a working environment that values difference and fosters an inclusive workplace culture, where HMRC employees from all backgrounds can give their best, are treated fairly, valued for their contributions, and where they can progress their careers.			
Action	Owner(s)	Milestones	Performance Measures/Outcomes	2017 CS D&I Strategy priority supported.	
I 1	<p>Hold each business group, profession and regional lead accountable for progressing and reinforcing shared ownership of Diversity & Inclusion activities and deliverables.</p> <p>Each HMRC staff diversity network chair is held accountable for progressing and reinforcing D&I in their respective HMRC staff network.</p>	<p>Heads of Diversity & Inclusion</p> <p>HR Directors</p> <p>Year 1: Business led local action plans and staff diversity network plans are aligned to the actions in the CS D&I Strategy and HMRC Strategy D&I action plan.</p> <p>Year 2 (2017-18) to Year 4 (2019-20): D&I team will monitor and track progress against actions on the local plans and staff diversity network plans on a monthly basis and report progress formally to governance boards twice a year showing progress as at Sept and Mar. A RAG status will be given to each Business Group, Profession and Region on progress twice a year.</p> <p>Year 2 (2017/18) to Year 4 (2019/20): HMRC D&I action plan and business and region led local action plans and staff diversity network plans are reviewed and any new actions to be incorporated and taken forward.</p> <p>Year 3 (2018/19) to Year 4 (2019/20): Every member of the SCS will be asked to set their own personal business objectives on diversity and inclusion for which they will be accountable through performance management.</p>	<ul style="list-style-type: none"> All plans are living documents which clearly underpin delivery of the strategy ensuring clear ownership for actions, review points and milestones aligned to wider activity taking place within HMRC. Evaluation of the impact of diversity and inclusion activities shows that HMRC is moving positively towards creating an inclusive workplace culture. HMRC continues to be recognised and assessed as a D&I leader and is sharing and adopting best practice from across government departments and large organisations in other employment sectors. 	<p>Accountability and Assurance: Permanent Secretaries will continue to be personally accountable to the Cabinet Secretary, on behalf of their departments, for building more diverse and inclusive organisations, with diversity and inclusion deliverables built into their personal objectives.</p> <p>Our functions and professions will develop diversity and inclusion objectives and we will ensure transparency and accountability for delivering against these objectives.</p> <p>We will reinvigorate the “Business Deal” for staff networks so that they can continue to play a critical role in achieving our ambitions for diversity and inclusion.</p>	

12	Act on analysis of the HMRC People Survey's "Inclusion and Fair Treatment" scores to address any concerns identified.	Directors General	<p>Year 1: Line of business local action plans include actions to address local results, specifically targeting the difference in results between disabled and non-disabled employees.</p> <p>Year 2 (2017-18), Year 3 (2018-19) and Year 4 (2019-20), Quarter 1 > In response to new People Survey results, business led local action plans are reviewed and any new actions to be incorporated and taken forward.</p>	<ul style="list-style-type: none"> • Actions taken at a local and departmental level result in a positive shift in the HMRC People Survey Inclusion and Fair treatment scores. • Actions taken at a local and departmental level lead to a decrease in a number of employees reporting they have been bullied, harassed and/or been discriminated against in the HMRC People Survey results. • Evaluation of the impact of diversity and inclusion activities shows that HMRC is moving positively towards creating an inclusive workplace culture and continues to be ranked in the top quartile of external benchmarking activities. 	<p>a)</p> <p>Inclusion: We will promote the positive behaviours we expect of all our employees and an inclusive culture which is intolerant of discrimination, bullying and harassment. Establish a target to halve the gap in engagement, and bullying and harassment scores between disabled and non-disabled colleagues between 2015 and 2020.</p>
13	Include D&I priorities in the HMRC Single Departmental Plan.	Heads of Diversity and Inclusion	Year 3 (2018-19): D&I priorities are clearly set out in the HMRC Single Departmental Plan.	We demonstrate a visible commitment to D&I and show how we are contributing towards making the CS the UKs most inclusive employer	<p>Inclusion: From 2018/19 each department will set out its priorities for increasing diversity and inclusion within its Single Departmental Plan (SDP), so that we are able to establish a comprehensive cross-Civil Service commitment and plan of action.</p>

I4	Update the HMRC cultural diagnostic tool to measure progress on values and cultural change in HMRC. This will sit alongside a series of tools to support cultural change and more inclusive behaviour.	POD/Values and Culture lead	Year 2 (2017-2018): update and refresh the diagnostic tool.	<ul style="list-style-type: none"> • We expect to see an increase in the People Survey outcomes in particular, the Trust questions in the People Survey. • We anticipate a year on year cultural change in HMRC as measured by the tool. • Everyone in HMRC understands the cultural change narrative, and behaves in line with the values to create a more inclusive environment. 	<p>Inclusion: We will work with industry experts to develop a culture audit tool that will enable departments, agencies, professions and functions to understand their culture and how this manifests in workplace behaviours. We will use this tool to implement a programme of culture audits that will identify where action should be taken.</p>
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Theme		What we want to achieve			
Capability		<ul style="list-style-type: none"> ▪ Our leaders and managers consistently demonstrate inclusive leadership behaviours as they lead our people through organisational and transformational change ▪ Managers are confident in creating the conditions in which every member of their team can fulfil and reach their potential ▪ Our people have a good awareness of D&I and are pro-active in making HMRC a great place to work 			
Action	Owner(s)	Milestones	Performance Measures/Outcomes	2017 Civil Service Diversity & Inclusion Strategy priority supported.	
C 1 All leaders and managers to complete mandatory Equality, Diversity and Inclusion training/learning offers. Encourage increased take-up of D&I learning and development by all employees in support of take-up of 5 days p.a. learning and development.	Directors General	Year 1: 70 % overall completion rate for all mandatory learning. Year 2 (2017-18): 80% overall completion rate for all mandatory learning. Year 3 (2018-19): 90% overall completion rate for all mandatory learning. Year 4 (2019-20): 100% overall completion rate for all mandatory learning.	<ul style="list-style-type: none"> • Annual data shows take-up targets for Unconscious Bias and other mandatory D&I training are met. • Increased take-up of individual and team based CSL and local D&I learning, Leadership Academy and Management Academy products with inclusive leadership skills and behaviours content. • Increased take-up of D&I learning by all employees. 	Inclusion	
C 2 Improve management capability in how to spot talent.	Head of Talent	Year 1: Articulate the role of managers in spotting and bringing on talent, applying a revised definition of talent in the Civil Service. Year 2 (2017-18), Year 3 (2018-19) and Year 4 (2019-20), Quarter 4 > Track and monitor representation on talent programmes and take action to improve	<ul style="list-style-type: none"> • Managers are more confident in spotting diverse talent across all grades. • Data shows diversity of participants on talent programmes compares favourably/exceeds overall representation levels. 	Representation	

			take up rates for employees with different protected characteristics.		
C 3	All leaders to role model and promote authentic and inclusive leadership behaviours at all levels in leading organisation and transformational change.	ExCom	<p>Year 1 , Year 2 (2017-18), Year 3 (2018-19) and Year 4 (2019-20): Track and monitor change in the HMRC People Survey Engagement Index: Leadership and Managing Change scores,</p> <p>Actions to be reviewed and any new actions to be incorporated into plans and taken forward.</p> <p>Year 3 (2018-2019): Inclusive leadership skills will be supported through the Learning Academy's learning offer.</p>	<ul style="list-style-type: none"> Increased take-up of individual and team based CSL and local D&I learning, Leadership and Management Academy products with inclusive leadership skills and behaviours content. Leaders and managers are demonstrating the required behaviours which contribute to achieving a positive shift in the HMRC People Survey Engagement Index: Leadership and Managing Change scores. Leaders are demonstrating the subtle behaviours that make our employees feel more included. 	Inclusion: We will establish quality standards for inclusive leadership, valuing and embedding inclusive behaviours within our capability standards and performance measures for all Civil Service managers and leaders.
C 4	Enhance the provision of appropriate support and information to improve manager capability in implementing Reasonable Adjustments (RA) and the overall individual experience.	Head of HR Operations	<p>Year 1: Review and simplify the reasonable adjustment guidance. Support the business on RA issues arising from BOF and 1 to1 discussions. Review and update the Dyslexia guidance.</p> <p>Year 2 (2017-18): Continue to support on the impact of organisational change. Conduct post-implementation review of Workplace Adjustment Passport.</p> <p>Year 3 (2018-19): Implement a new reasonable adjustment process that</p>	<ul style="list-style-type: none"> RA requests are responded to in line with HMRC's procedures and standards. Increased positive feedback from line managers and employee on their RA experience. 	Capability – improvements in capability to meet legal duties.

			decreases the steps required and speeds up the process.		
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Theme		What we want to achieve			
Customer Equality		<ul style="list-style-type: none"> • Provide inclusive and accessible services for our customers, based on understanding their diverse needs and making reasonable adjustments as appropriate. • Provide digital services that are accessible and usable by the widest possible range of customers. 			
Action	Owner(s)	Milestones	Performance Measures/Outcomes	2017 Civil Service Diversity & Inclusion Strategy priority supported.	
CE 1	Further develop our understanding of the impact of our services on customers and identify more clearly those who need enhanced support.	Head of Customer Equality Policy	<p>Year 1:</p> <ul style="list-style-type: none"> • Explore the use of further analytical tools to identify key customer concerns and use this to explore activities to reduce customer complaints. • Identify and share evidence base of customer understanding, commissioning new work as appropriate. • Work with business areas to ensure extra support is provided to customers as appropriate. <p>Year 2 (2017-18) to Year 4 (2019-18): Work with business areas to ensure extra support is provided to customers as appropriate.</p>	<ul style="list-style-type: none"> • Reduced customer complaints; • Published research, reporting feedback from customer groups. 	Capability and Inclusion
CE 2	Promote customer equality policies and best practice, making our aims more visible to our employees and customers	Head of Customer Equality Policy	<p>Year 1:</p> <ul style="list-style-type: none"> • Develop customer equality capability across the business, potentially building a network of customer equality representatives. Undertake 	Demonstrated enhanced understanding of equalities policies and best practice amongst employees achieved by a programme of education	Capability and Inclusion

			<p>an Equalities audit and develop/implement an Action Plan to address key issues.</p> <ul style="list-style-type: none"> • Develop training solutions on Customer Equalities for specific groups – policy and operational staff. <p>Year 2 (2017-18) to Year 4 (2019-20):</p> <ul style="list-style-type: none"> • Work with key internal stakeholders to promote customer equality best practice. • Evaluate, review and refresh training solutions and Customer Zone and where possible, Values Zone material. 	<p>including: employee seminars, workshops, intranet communications, and improved guidance that is clearly signposted on the Customer Zone intranet pages</p>	
CE 3	<p>Develop awareness of the needs of those customers who have difficulties in accessing online services, providing assisted digital avenues and appropriate provision for the digitally excluded.</p>	<p>Head of Customer Equality Policy</p>	<p>Year 1:</p> <ul style="list-style-type: none"> • Subject to funding, identify and obtain research involving assisted digital and digitally excluded customers. Find out what customers want and test the solutions on key stakeholders. <p>Year 2 (2017-18) to Year 4 (2019-20):</p> <p>Review external stakeholder engagement to maximise the effectiveness of our dialogue and eliminate any overlap with other stakeholder forums.</p> <p>Work with the business to ensure that assisted digital customers and digitally excluded customers are provided appropriate solutions.</p>	<p>Inclusive Digital services, including accessible online forms, are developed and appropriate provision is made for the digitally excluded.</p>	<p>Capability and Inclusion</p>

Appendix 8: How our scheme meets the Section 75 duty in Northern Ireland

Preventing discrimination and promoting equality of opportunity and good relations is part of HMRC's corporate commitments across the UK. We will also meet the requirements of Section 75 of the Northern Ireland Act, by considering the impact of our work on equality in Northern Ireland and have fully embedded the requirements of Section 75 of the Northern Ireland Act into this equality scheme.

Schedule 9 of the Act specifies requirements in relation to the content of equality schemes. An equality scheme must contain these elements in order to be approved by the Equality Commission for Northern Ireland. The table below sets out the different paragraphs of Schedule 9 that relate to scheme content and maps these requirements to the relevant sections of this scheme.

How our scheme meets the Section 75 duty in Northern Ireland

Schedule 9 paragraph	Content requirement	Section of this scheme
4(1)	An equality scheme shall show how the public authority proposes to fulfil the duties imposed by Section 75 in relation to the relevant functions.	The Foreword and this Appendix

<p>4(2)(a)</p>	<p>An equality scheme shall state the authority's arrangement for assessing its compliance with the duties under Section 75 and for consulting on matters to which a duty under that section is likely to be relevant (including details of the persons to be consulted).</p>	<p>Chapter 3: Our arrangements for consulting</p> <p>Chapter 4: Our arrangements for assessing, monitoring and reporting the impact of policies</p> <p>Appendix 4</p>
<p>4(2)(b)</p>	<p>An equality scheme shall state the authority's arrangements for assessing and consulting on the likely impact of policies adopted or proposed to be adopted on the promotion of equality of opportunity.</p>	<p>Chapters 3: Our arrangements for consulting</p> <p>Chapter 4: Our arrangements for assessing, monitoring and publishing the impact of our policies</p> <p>Appendix 4</p>
<p>4(2)(c)</p>	<p>An equality scheme shall state the authority's arrangements for monitoring any adverse impact of policies adopted by the authority on the promotion of equality of opportunity.</p>	<p>Chapter 4: Our arrangements for assessing, monitoring and publishing the impact of policies</p>
<p>4(2)(d)</p>	<p>An equality scheme shall state the authority's arrangements for publishing the results of such assessments as are mentioned in paragraph (b) and such monitoring as is mentioned in paragraph (c).</p>	<p>Chapter 4: Our arrangements for assessing, monitoring and publishing the impact of policies</p>
<p>4(2)(e)</p>	<p>An equality scheme shall state the authority's arrangements for training staff on issues relevant to Section 75 duties.</p>	<p>Chapter 5: Staff training</p>

4(2)(f)	An equality scheme shall state the authority's arrangements for ensuring, and assessing, public access to information and to services provided by the authority.	Chapter 3: Accessibility
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