



HM Revenue  
& Customs

# Draft Northern Ireland Equality Scheme for HM Revenue and Customs

**Summary of responses**

January 2019

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## Executive summary

The government is committed to ensuring that the principles of equality and diversity are embedded throughout our organisation and in the way we serve our customers.

This commitment to equality means that HM Revenue and Customs will meet its responsibilities under Section 75 of the Northern Ireland Act 1998 by promoting equality of opportunity and good relations.

As part of the process to agree an HMRC scheme with the Equality Commission Northern Ireland, (ECNI), HMRC launched a public consultation on its draft scheme to gather views. The consultation took place between 29 May and 21 August, and can be found here:

<https://www.gov.uk/government/consultations/draft-northern-ireland-equality-scheme-for-hmrc>

HMRC is grateful for the engagement of stakeholders in this consultation. HMRC has taken account of responses and made a number of changes to the scheme as a result, and in order to clarify intentions. The department has also been engaged in detailed discussion with ECNI to make sure the scheme complies with legislation.

HMRC's Northern Ireland Equality Scheme has now been submitted to ECNI for formal approval and agreed, and will be implemented early in 2019.

# Introduction

As a public body, HMRC is subject to the statutory duties within Section 75 of the Northern Ireland Act 1998, (The Act), which require HMRC, in carrying out its 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 HMRC to have regard to the desirability of promoting good relations between people of different religious belief, political opinion or racial group.

HMRC has developed its equality scheme in order to meet legislative requirements, and in line with ECNI guidance. 'Schedule 9 of the Act directs that a public authority's equality scheme shall conform to Guidelines on form and content, which are issued by the Commission with the approval of the Secretary of State for Northern Ireland. Chapters 5, 6 and 7 of the ECNI's guide constitute the Guidelines on form and content of an equality scheme', and HMRC has worked with ECNI to make sure that its equality scheme meets these requirements.

## Overview of responses received

We received four responses to the consultation from important representative bodies. Annex A contains a full list of stakeholders who were contacted directly as part of the consultation.

The responses to the consultation and the government's comments are presented in the following chapter.

## Responses

As well as welcoming general comments on its equality scheme, HMRC asked for views on:

- our arrangements for assessing compliance with the 1998 Northern Ireland Act, section 75 duties (Chapter 2)
- our arrangements for reporting (Chapter 2)
- our arrangements for consulting (Chapter 3)
- our arrangements for assessing, monitoring and publishing the impact of policies (Chapter 4)
- our equality analysis processes (Chapter 4)
- our plans for training and raising awareness to promote the scheme (Chapter 5)
- our arrangements to ensure our information and services are accessible to everyone (Chapter 6)
- our complaints procedure (Chapter 8)

The responses have been categorised in relation to the subjects covered, below.

### Compliance with the 1998 Northern Ireland Act, Section 75 duties

The respondents all welcomed HMRC's development of an equality scheme to meet its Section 75 statutory duties.

Some respondents expressed concerns about the difference between HMRC's draft equality scheme and ECNI's model equality scheme, in terms of whether this would impact on HMRC's compliance and commitment to meeting the statutory duties under Section 75.

Some respondents also requested confirmation of HMRC's commitment to complying with its Section 75 obligations in respect of all its functions within Northern Ireland.

## **Government response on compliance with the 1998 Northern Ireland Act, Section 75 duties**

HMRC is keen to demonstrate its full commitment to applying its statutory duties under Section 75 in respect of all its functions in Northern Ireland and this has been clarified in the scheme.

HMRC developed its equality scheme in order to fully meet legislative requirements, and in line with ECNI guidance.

## **UK wide approach**

Some respondents were concerned about HMRC taking a UK wide approach and seeking to operate the scheme in alignment with its Public Sector Equality Duty responsibilities, and equality screening and impact assessments more generally.

Concern centred on whether a general UK wide approach to screening will fully identify inequalities in Northern Ireland: for example, the proportion of people with a disability is higher in Northern Ireland than the UK average. There was also a concern as to whether HMRC could improve its approach to considering the impacts of policies on religious people and groups in Northern Ireland, particularly about the need to ensure equality of treatment between people who identify as being of a Catholic or Protestant community background.

## **Government response on UK wide approach**

HMRC is fully aware of the differences between the requirements of the Public Sector Equality Duty and Section 75 and fully intends to meet its obligations for both. This will include full consideration of the different requirements that apply to Northern Ireland.

The scheme will mean that HMRC complies with, not only the letter, but also with the spirit of Section 75, as the government is aware the legislation was meant to be transformative, so that equality of opportunity and good relations are central to policy making and service delivery. HMRC will make sure a UK wide approach does not therefore dilute any of its Section 75 commitments.

HMRC recognises that the ratio of protected characteristics in Northern Ireland will differ to the UK as a whole. HMRC also recognises that the question of religion under Section 75 requires particular focus on persons who identify as a Catholic or a Protestant. HMRC will consider the impacts of its operations on Catholics and Protestants in Northern Ireland in line with Section 75 requirements.

By adopting a UK wide approach to equalities, HMRC will not underestimate issues particular to Northern Ireland and will gather evidence to inform any service provision in Northern Ireland to make sure that it is non-discriminative, and that no community or Section 75 group is disadvantaged.

## **Scope of the scheme**

Some respondents wanted an assurance that HMRC's equality scheme will apply to all of its functions in Northern Ireland, and also to HM Treasury policies.

## **Government response on scope of the scheme**

HMRC's equality scheme will apply to all of HMRC's functions in Northern Ireland. It will not apply to HM Treasury policies because HM Treasury is not a designated public authority within the Section 75 legislation. Further clarification on this point has been included in the scheme.

## **Policies covered by the scheme**

One respondent welcomed the adoption of ECNI's statutory guidance wording in paragraph 4.1 of HMRC's scheme, which sets out the broad definition of policy and how it applies in the context of Section 75. However, there was some concern about the further context that HMRC provided on policy: "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”, and whether this could in some way restrict the application of the scheme.

### **Government response on policies covered by the scheme**

HMRC intends to assess all policy changes that impact on people for equality impacts and have clarified how this will be done within Chapter 4 of the scheme:

‘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.’

‘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.’

### **Arrangements for consulting**

Some respondents wanted the scheme to be closer to ECNI’s model scheme as a way to ensure that the scheme applies to all Section 75 statutory duties, particularly regarding consultation.

One respondent was concerned that HMRC would only consult on policies with equality impacts that apply exclusively to Northern Ireland, as opposed to UK wide policies that also impact on Northern Ireland.

One respondent wanted a commitment to consult on all equality impact assessments and sought clarification on whether the Cabinet Office guidance on consultations, that HMRC follows, complies with statutory guidance.

One respondent suggested HMRC consider producing an easy-to-read version of some consultation documents to make it easier for people to understand. There was also a suggestion to seek views and provide responses on some issues through face-to-face meetings, which disabled and vulnerable customers might find more engaging.

A key request was to ensure the integrity and transparency of consultations, to consult as widely as possible and with representative bodies as appropriate, for HMRC to be genuinely willing to listen to the views advanced by consultees, and be prepared to be challenged and influenced when making subsequent decisions.

### **Government response on arrangements for consulting**

HMRC is committed to consulting on all proposals across the UK that will have real impacts on people, and gathering the widest views to inform impact assessments and decision making.

HMRC will always seek to meet Cabinet Office consultation principles, which comply with Section 75 requirements. This includes making consultations easy to understand, clear and concise, and as informative as possible.

Integrity and transparency is a key Cabinet Office principle and HMRC will always seek to gather feedback as widely as possible to inform decision making. As part of this, HMRC will consider appropriate ways to gather feedback from consultees and this includes face-to-face meetings.

HMRC will also work to provide feedback to consultees in a timely manner and publish HMRC consultation responses on Gov.UK. HMRC will always give full consideration to any changes to policies that may be required, as a result of feedback from consultees, before publishing the response. Both consultations and responses will be made available in a form that is accessible to consultees.

## **Arrangements for reporting**

One respondent wanted a commitment to report progress on delivery of Section 75 statutory duties in the HMRC annual report.

## **Government response on arrangements for consulting**

HMRC will include any relevant information on delivery of its Section 75 statutory duties in the Annual Report and Accounts, but its main progress reports on equality scheme commitments and how HMRC has met its Section 75 statutory duties will be reported through annual Section 75 reports.

## **Arrangements for assessing and publishing the impact of policies and our equality analysis processes**

One respondent was concerned about the divergence of the paragraphs within HMRC's scheme in Chapter 4 from the associate paragraphs in ECNI's model equality scheme, in relation to committing to conducting initial equality analysis and full equality impact assessments. The respondent was concerned that the differences meant that HMRC's processes would not conform to the statutory guidance, which recommends screening and equality impact assessments.

There was also a concern that there was no commitment in the scheme to publish initial equality analysis / screening reports.

One respondent was concerned about the use of the phrase 'initial equality analysis' instead of 'screening', as this term is unlikely to be familiar to consultees.

## **Government response on arrangements for assessing and publishing the impact of policies and our equality analysis processes**

HMRC has clarified its intentions to undertake initial equality analysis and equality impact assessments, as appropriate, within Chapter 4 of the scheme:

'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.'

If HMRC's initial equality analysis / screening identifies that there are equality impacts, HMRC will always seek to mitigate these. If the initial equality analysis concludes that the likely impact of a policy is 'major' in respect of one, or more, of the equality of opportunity and/or good relations categories, HMRC will normally subject the policy to an equality impact assessment. This decision will be 'signed off' / authorised by the appropriate policy or programme lead within HMRC.

HMRC has clarified within the scheme that all initial equality analysis and equality impact assessments will be published as soon as possible after they have been completed and signed off. HMRC will send all consultees a link to HMRC consultations and publications when the scheme is in place. Consultees can then sign up to RSS (Rich Site Summary) electronic feed, which will automatically alert them to equality analysis and equality impact assessments when they are published.

HMRC has adopted the term 'initial equality analysis' as this is the language used across the department and fits within existing equality guidance. The intention is to integrate the operation and

management of the equality scheme for Northern Ireland within existing processes, but in a way that fully meets the requirements of Section 75 legislation.

## **Equality Analysis template**

One respondent commented that the Equality Analysis template makes specific provision for assessment of the potential impact on good relations and identifying opportunities to promote good relations. The respondent's position was that it is best practice not to include an assessment of what are highly subjective 'impacts' on good relations in an assessment process, as this could potentially undermine the equality of opportunity duty.

The respondent considered that the implementation of the good relations duty could be furthered by taking positive actions to promote good relations, such as tackling prejudice and promoting understanding of protected characteristics. It was also suggested that HMRC should include a human-rights compliant definition of good relations in its equality scheme to clarify how the concept will be interpreted, and that HMRC may wish to follow the existing definition in section 149 of the Equality Act.

One respondent asked whether the question on religion in the template, would take account of different religious beliefs.

## **Government response on the equality analysis template**

HMRC intends to follow ECNI's guidance on 'due regard' and 'regard' and will ensure that any consideration of potential impacts on good relations, or opportunities to promote good relations will not undermine the equality of opportunity duty.

HMRC will ensure that the Section 75 requirements relating to religion and different religious beliefs are fully considered and reflected in the template.

## **Plans for training and raising awareness to promote the scheme**

Some respondents wanted to make sure that HMRC staff are appropriately trained to implement the Section 75 commitments, including staff involved in consultations, and for this to be reflected within the scheme.

One respondent welcomed HMRC training commitments within the scheme for all staff and specialised training for those implementing the scheme as part of their responsibilities. The respondent also recommended a programme of anti-sectarianism training for staff, by an external agency, which covers the difference between Section 75 duties and the Public Sector Equality Duty (Equality Act 2010) in relation to Northern Ireland employment law.

The respondent's concern was to make sure that staff feel supported in raising a grievance and that management are fully supported in addressing real or perceived issues of sectarianism.

## **Government response on plans for training and raising awareness to promote the scheme**

HMRC is reviewing its current learning/training offer to ensure that it meets the commitments set out in the scheme.

HMRC has a reporting mechanism in place and any issues relating to Section 75 can be raised and dealt with via the internal grievance resolution process. HMRC is in the process of reviewing the Grievance Policy and associated guidance and will highlight the appropriate steps to take by employees with concerns relating to Section 75 duties in the updated guidance and forms.

## **Monitoring, analysis and internal reporting**



One respondent recommended monitoring, analysis, and internal reporting to staff representative bodies of staff complaints/grievances under each of the Section 75 categories to help eliminate any discrimination and promote good relations and equality of opportunity.

### **Government response on monitoring, analysis and internal reporting**

In line with the Employee Relations Agreement, HMRC is committed to working closely with the recognised staff representative bodies on all matters that may impact its people, their contractual terms and conditions, policies and procedures and other issues which affect working life. HMRC has committed to share information on staff complaints/grievances with the recognised staff representative bodies. HMRC will seek early engagement with the recognised staff representative bodies as well as other key stakeholders, ensuring that information, plans and proposals are made available in sufficient time for them to consider and respond, and all responses are considered before final decisions are made.

## **Next steps**

Following ECNI's formal agreement of HMRC's Equality Scheme, it will be published and implemented early in 2019. A link will be sent to all consultees who will then be able to sign up to receive email alerts to HMRC consultations and publications on GOV.UK at: [www.gov.uk/government/publications](http://www.gov.uk/government/publications). Details on how to do this are contained within the scheme.

## **Annex A List of consultees**

### **Public bodies**

Boundary Commission for Northern Ireland  
Chief Electoral Officer for Northern Ireland  
Civil Service Commissioners for Northern Ireland  
Equality Commission for Northern Ireland  
Northern Ireland Human Rights Commission  
Parades Commission for Northern Ireland  
Sentence Review Commissioners for Northern Ireland

### **Political parties**

Alliance Party of Northern Ireland  
Conservative  
Democratic Unionist Party  
Green  
Labour  
Liberal Democrat  
Progressive Unionist Party  
Social Democratic and Labour Party  
Sinn Féin  
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-Iarchimi  
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  
Low Income Tax Reform Group  
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  
Public and Commercial Services union  
Putting Children First  
Recruitment Service (Department of Finance and Personnel)  
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