



EQUALITY IMPACT ASSESSMENT SUMMARY

Title of policy/ practice/ strategy/ legislation etc.	The Land and Buildings Transaction Tax (First-Time Buyer Relief) (Scotland) Order 2018
Directorate: Division: Team	Directorate for Budget and Sustainability: Budget and Sustainability Division: Devolved Taxes Policy Unit
Summary of aims and desired outcomes of Policy	<p>The Order amends the Land and Buildings Transaction Tax (Scotland) Act 2013 and introduces a new relief for First-Time Buyers.</p> <p>The desired outcome of the relief will have the effect of raising the zero tax threshold for first-time buyers, of any age, from £145,000 to £175,000. First-time buyers buying a property above £175,000 will also benefit on the portion of the price below the threshold.</p>

Executive summary

The purpose of the equality screening exercise is to identify whether the schedules contained within the Land and Buildings Transactions Tax (First Time Buyer Relief) (Scotland) Order 2018 will adversely impact any particular group of individuals and to consider how this work can better promote equality of opportunity and good relations.

This assessment builds upon the equality assessments of the Land and Buildings Transaction Tax (LBTT) (Scotland) Act 2013, the subsequent LBTT (Amendment) (Scotland) Act 2016 and LBTT (Relief from Additional Amount) (Scotland) Bill.

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

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

Background

The LBTT (First Time Buyer Relief) (Scotland) Order will have the effect of raising the zero tax threshold for first-time buyers, of any age, from £145,000 to £175,000. First-time buyers buying a property above £175,000 will also benefit on the portion of the price below the threshold.

The relief is intended to complement the Scottish Government's overall support for first-time buyers. With regard to LBTT, this includes an approach on rates and bands that has prioritised support for first-time buyers and those moving through the market.

The Scope of the EQIA

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

Key Findings

The Scottish Government does not expect that the provisions within the Order will have any negative impact on equality groups.

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

Recommendations and Conclusion

Through analysis of available evidence the Scottish Government has concluded that no negative impacts will occur in relation to the protected characteristics as a result of this Order. The Scottish Government recognises that the EQIA is an iterative process and will continue to review equality issues throughout the parliamentary process.