

Integrated Impact Assessment

About proposal

What does this proposal relate to? Budget savings proposal

Proposal name: Review of NDR Relief

High level summary of the proposal: Review of Non-Domestic relief following update to eligibility criteria as determined by the Scottish Government, and devolved to the Council.

Who may be affected by the proposal? Non-Domestic Rates payers. A review will be undertaken of lands and heritages which are shootings and deer forests, and the Small Business Bonus Scheme.

Start date of proposal: 01/04/2026

End date of proposal:

Does this proposal result in a change or impact to one or more Council service? Yes

Which Council services are impacted by this proposal? Corporate

Does this relate to an existing proposal? No

Author details

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Sign off date: 2026-02-12

Evidence and consultation

What sources have you used to gather information relating to this proposal? National or local data, National or local research

Are there any gaps or missing information in the available sources selected above? No

Have any stakeholders been involved in the development of the proposal? Yes

Which stakeholders have been involved and how you have engaged with them? As part of the NDR process, there is ongoing engagement with the business community to maximise reliefs on offer for application. The policy view has also been discussed with professional body contacts to inform the Council policy proposals.

In addition to involving stakeholders, have there been any other formal consultations? No

Will there need to be any further formal consultation undertaken prior to proposal implementation? No

Equalities, poverty and human rights

Protected characteristics

Bearing in mind the articles of the Human Rights Act, select what impact the proposal will have on the following protected characteristics:

Sex: No impact

Age: No impact

Disability: No impact

Religion or belief: No impact

Race: No impact

Sexual orientation: No impact

Gender reassignment: No impact

Pregnancy and maternity: No impact

Marriage and civil partnership: No impact

Protected characteristics impact details: This review will ensure awards of relief are provided for all those entitled.

Vulnerable groups

Select what impact the proposal will have on the following vulnerable groups:

Unemployed: No impact

Lone parent families: No impact

Young children: No impact

Older people: No impact

Homeless: No impact

Looked after children: No impact

Low-income households (in-work poverty): No impact

Vulnerable groups impact details: This proposal is related to Non-Domestic Rates payers. A review will be undertaken of lands and heritages which are shootings and deer forests, and the Small Business Bonus Scheme.

Human rights

Select what impact the proposal will have on the below human rights:

Article 8: Respect for private and family life, home, and correspondence: No impact

Article 9: Freedom of thought, belief and religion: No impact

Article 10: Freedom of expression: No impact

Article 11: Freedom of assembly and association: No impact

Article 12: Right to marry and start a family: No impact

Article 14: Protection from discrimination: No impact

Article 1, Protocol 1: Right to peaceful enjoyment of property: No impact

Article 2, Protocol 1: Right to education: No impact

Article 3, Protocol 1: Right to participate in free elections: No impact

Human rights impact details: Non-Domestic Rates payers. A review will be undertaken of lands and heritages which are shootings and deer forests, and the Small Business Bonus Scheme.

Children's rights and wellbeing

What likely impact will the proposal have on children and young people?

Impact

Select whether the proposal will have positive or negative impact on the following children's rights articles:

Article 3 - best interests of the child:

Article 12 - respect for the views of the child:

Article 23 - children with a disability:

Article 27 - adequate standard of living:

Article 28 - right to education:

Article 29 - goals of education:

Article 31 - leisure, play and culture:

Children's rights impact details:

Will the proposal impact any other UNCRC articles not listed above?

Data protection

Lawfulness, fairness, and transparency

Why will you need to process personal data as part of this proposal?

Will the data subjects be aware that we are using their data for this purpose?

Purpose limitation

Will the data be used for purposes other than what is set out in the proposal?

Will data be shared with other services or organisations?

Data minimisation

Will you process personal data as part of this proposal?

Accuracy

How will you ensure data is kept up-to-date and accurate?

How will you monitor the quality of the data?

Storage limitation

How long will the personal data be kept for?

Is this included in the Council's retention schedule?

Does the IT system you use apply the retention appropriately?

Integrity and confidentiality

Will you utilise the Council's existing systems to process data?

Will data be held in the service provider's cloud?

Provide details of how you will control access to the data:

How will you ensure that staff are aware of their responsibilities?

Accountability

Is there an up to date privacy notice available on the Highland Council website?

Do you have policies and procedures for staff to follow?

What information will you provide to data subjects about how their data will be used?

Risks

Have any risks been identified in relation to personal data?

Island and mainland rural communities

What are the impacts on island and mainland rural communities? A review will be undertaken of lands and heritages which are shootings and deer forests, and the Small Business Bonus Scheme. As part of the NDR process, there is ongoing engagement with the business community to maximise reliefs on offer for application. Our data would suggest this potentially impacts on approx 0.01% of the business community in the Highland Council area as a whole.

Will the delivery of the proposal vary between impacted communities?No

Climate change

The climate change full impact assessment does not currently sit within our digital tool. The climate change content is accessible either as an appendix to this document, or can be found on the [Impact Assessment Register](#).