



HM Revenue and Customs Sustainable Development Action Plan 2007 - 2012



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Introduction

The importance of sustainable development and positive environmental action has never been greater. Evidence of climate change is becoming dangerously apparent on a local, national and global level. The Stern Review brought into focus the economic case for action now and scientists have provided robust evidence for temperature rises, which are set to transform the physical and human geography of the planet – how and where we live. The need for action is vital.

This is HMRC's second Sustainable Development Action Plan (SDAP). It covers the period 2007 to 2012 and demonstrates how we will continue to contribute to the Government's UK Sustainable Development Strategy, *Securing the Future*, as well as the targets set for Sustainable Development on the Government Estate.

The Government's current Sustainable Development strategy was set out in 2005 in *Securing the Future*, <http://www.sustainable-development.gov.uk/publications/uk-strategy/index.htm>

the goal of which is to enable all people throughout the world to satisfy their basic needs and enjoy a better quality of life without compromising the quality of life of future generations. It sets out the key principles and priorities necessary for achieving that goal, looking as far ahead as 2020. The five key principles are:

- living within environmental limits
- ensuring a strong, healthy and just society
- achieving a sustainable economy
- promoting a good governance
- using sound science responsibly

The Government has also identified four main priority areas within *Securing the Future* where activity should be focused now. These are:

- sustainable consumption and production
- climate change and energy
- natural resource protection and environmental enhancement
- sustainable communities.

This SDAP demonstrates our commitment to integrate sustainable development considerations into our policies, operations, business planning processes and day to day activities, rather than viewing it as an add-on initiative.

The benefits to HMRC of achieving the objectives in the SDAP include substantial savings in resource usage and running costs and the sustainable management of our business operations and policies, as we integrate SD into our planning processes and business activities. Furthermore, HMRC will benefit the community by changing

attitudes and behaviours to the environment through our work on environmental taxes and importations of prohibited goods.

In producing this SDAP, we have consulted with key stakeholders and business managers to ensure that the actions we have agreed are relevant and robust enough to enable us to meet Government targets, and where possible exceed them. We have also sought the views of the Sustainable Development Commission and Business in the Community in order to bring in an objective external perspective.

Sustainable Development and HMRC

As one of the largest government departments with approximately 95,000 staff, including our executive agency, Valuation Office Agency, and an estate of over 600 sites extending across most of the UK, HMRC can make a significant contribution towards the Government's sustainable development agenda. Our administration of taxes, environmental policies and customs regimes, the resources we use, e.g. the many millions of letters and forms issued each year and the energy used in our buildings all impact on the economy, society and the environment. The attitudes and values of HMRC people also have an important bearing on our performance, reputation and ability to meet targets.

To identify the full extent of HMRC's impacts on sustainable development we have considered our policy responsibilities to ensure that we continue to maintain and achieve focussed outcomes that will have a positive impact on the environment. Our policy responsibilities include:

- the administration and control of VAT, customs and excise duties, employment taxes, corporation and income taxes and benefits and credits supporting the government's objective for a strong and productive economy and a fair society.
- the administration of the three environmental taxes, supporting the priority for action on climate change and the reduction of CO₂ emissions and global warming. More specifically, we administer:
 - climate change levy (CCL), which encourages energy efficiency and the development and take-up of renewable forms of energy in the business and public sectors, resulting in reductions in carbon emissions;
 - landfill tax which, by increasing the price of waste sent to landfill, encourages recycling, reduces waste arisings and reduces methane emissions from landfill; and
 - aggregates levy, which addresses the environmental costs associated with quarrying operations – noise, dust, visual intrusion, loss of amenity and damage to biodiversity. The tax supports the government's strategy of encouraging the use / reuse of alternative materials.
- frontier responsibilities, which have a key role in the protection of natural resources eg prohibiting the importation of ozone depleting substances, wood from unsustainable forests, and endangered species.

The Regulatory Impact Assessments we undertake include consideration of sustainability criteria and we also follow Cabinet Office guidance on policy making,

which includes a checklist to help policy-makers consider how their proposals contribute to the five guiding principles in Securing the Future.

We also support the five guiding principles through our Public Service Agreement targets:

- PSA target 1: By 2007-08 to reduce the scale of VAT losses to no more than 11% of the theoretical liability.
- PSA target 2: By 2007-08 to:
 - reduce the illicit market share for cigarettes to no more than 13%
 - reduce the illicit market share for spirits by at least a half
 - hold the illicit market share for oils in England, Scotland and Wales at no more than 2%.
- PSA Target 3: By 2007-08 to reduce underpayment of direct tax and National Insurance contributions due by at least £3.5 billion a year.
- PSA Target 4: By 2007-08 to increase the percentage of Self Assessment returns filed on time to at least 93%.

Running in parallel with our policy and operational responsibilities, sustainable development in HMRC also covers:

- working towards the Sustainable Development on the Government Estate (SOG E) targets and mandates
- encouraging all employees to think more proactively about the impact they are having on the environment and to take simple effective steps to make a difference by, for example: turning off lights, PC monitors (and base stations as our IT infrastructure allows); reusing - rather than binning printer and photocopying paper; making greater use of telephone and video conferencing, incorporating SD into training and induction, SD volunteering
- managing business operations and the estate in a sustainable manner, for example, wherever possible making savings in energy, business travel, paper and water consumption, recycling waste, conducting environmental assessments, building SD into refurbishment projects, incorporating SD into staff appraisal reviews as appropriate
- taking sustainable decisions on the procurement of goods and services, e.g. recycled paper, fuel efficient vehicles, phasing out bottled water and plastic cups
- reducing CO₂ emissions by promoting green travel policies, reducing business mileage, air travel and making greater use of telephone and video conferencing,.

The Valuation Office Agency (VOA), has been fully included in all aspects of our plan. VOA employs around 4,300 staff located in 85 offices.

Risks

The risks of not taking action on sustainable development. include:

- failure to support sustainable economic growth
- failure to contribute to UK Government target reductions of CO₂ emissions
- no incentives for the development and take up of renewable energy sources

- reduced drive for recycling and continued use of landfill for waste disposal
- failure to protect natural resources and endangered species
- increased imports of unsustainable goods into the UK economy
- increased running costs
- failure to purchase sustainable goods from reputable suppliers
- reputational damage.

Accountability

HMRC has secured top-level commitment to sustainable development. The Financial Secretary and Minister for HMRC, Jane Kennedy MP, provides the Ministerial focus for Sustainable Development in the Chancellor's Departments and Agencies, and sits on the interdepartmental Ministerial committee for SD and the environment. The Chairman of HMRC is actively involved in working with Business in the Community (BITC), the Prince of Wales's office and similar organisations with an environmental focus. The Director of Change and Capability provides senior level leadership and champions sustainable development at Board level and across the department.

Overseeing the implementation of this SDAP is the Corporate Responsibility and Diversity Committee, which is a sub Committee of our Executive Committee. Its membership includes representation from directors across a range of operational business areas and two of our Non-Executive directors. Reporting to the Steering Group will be a Sustainable Development Operating Committee with responsibility for the practical implementation of the plan.

Assurance on our SD activity is provided by our Internal Audit team and the National Audit Office. We also take part in BITC's Index of the Top 100 Responsible Businesses and publish an annual review of our corporate responsibility activity as a supplement to our Annual Report.

The SDAP has been approved and signed off by our Chairman and Permanent Secretary - Paul Gray

Key Actions and objectives for 2007 to 2012

1. Climate Change and Energy				
HMRC Headline Indicator (incorporating SOGE targets)	Key commitments	Milestones	Reporting/Outcomes	Lead Business area
Carbon emissions from offices	To work with business areas and PFI contractors to reduce carbon emissions by 5% per annum, relative to 1999/2000 levels. E.g.			
Reduce carbon emission by 12.5% by 2010-11, relative to 1999/2000 levels	Pioneer business units to reduce their energy consumption by a minimum of 5% and in line with individual targets	Energy reduction measures included in pioneer business units CR Action Plans Progress and Issues discussed at CR forums	Annual energy returns produced on time and on target – showing a minimum of 5% reduction in energy consumption per year relative to baseline levels.	CR Unit, Estates and Pioneer Business Units
	Raise awareness of climate change and encourage staff to turn off PC monitors, non-essential equipment and mobile phone chargers through communications campaign	Regular Intranet and oneHMRC articles SD guidance reviewed and updated annually. Development and production of posters and other media	Annual SD reports	CR Unit Communications and Marketing
	Support Defra's Act on CO2 campaign by: Taking part in events such as 'Lights Out London'	Lights Out London	Reports on initiatives undertaken published on	CR Unit, Estates

<p>Holding a G8 style summit on climate change for business heads and contractors in Spring 2008</p>	<p>Key stakeholders identified. High level meetings arranged with contractors and Directors.</p>	<p>intranet Energy monitored as a result of actions taken. Report of SD Summit published on intranet. Summit Agreements included in energy reduction action plans.</p>	<p>CR Unit, Estates, IMS, Commercial Directorate</p>
<p>Incorporating SD and CR into quarterly performance reviews for Directors</p>	<p>Quarterly reports from business heads</p>	<p>Directors demonstrate accountability for achievement of SD and CR objectives. Annual performance reviews.</p>	<p>Directors</p>
<p>Calculating site based carbon footprints to provide a baseline for measurement</p>	<p>Carbon footprints conducted for a cross section of sites. Plans developed to examine the carbon footprint of the whole estate</p>	<p>Carbon footprints published.</p>	<p>CR Unit, Estates, Business Unit Heads</p>
<p>Investigate shared savings schemes with OGC and Mapeley on energy saving devices such as low energy lighting.</p>	<p>Specific schemes identified. Agreements reached and a schedule of work produced</p>	<p>Achievements reported annually in CR / SD reports</p>	<p>Estates, CR Unit</p>
<p>Estates contractors to install automatic meters for the sub 100 kWh sites.</p>	<p>Data quality improvements to web based energy monitoring system.</p>	<p>Improved energy monitoring. Accurate energy consumption available for all sites on the</p>	<p>Estates, CR Unit</p>

			estate. Reliable energy reports produced	
	Install 'smart meters' to assist in the validation of energy usage and identify abnormal energy usage and patterns.	Installation of 'smart meters' Estates and business units to monitor consumption on a quarterly basis and identify areas of concern	Actions incorporated into Estates, IMS and business units CR Action Plans. Actions reported in annual CR / SD reports.	Estates, IMS, Business Unit Heads, CR Unit
	Work with IMS on the development of a sustainable computing policy for HMRC. implementation of 'Switching off computer base units, managing data centres more efficiently and considering MFPs will be amongst the issues that will be progressed.	Implementation of trial of 'Nightwatchman' software Autumn 2007. Assessment of trial and plans put in place to roll out software across the estate	A minimum of 5% reduction in energy costs and carbon emissions achieved annually.	IMS, CR Unit
	Improve MIS data available on energy usage to provide more meaningful measurements of trends and usage	Work with Internal Audit to meet new data requirements	Meaningful data reported quarterly to CR & Diversity Committee	IA, CR Unit
Carbon emissions from road vehicles	Reduce road transport carbon emissions by 5% per annum (meaning we would meet the Government target early) by:			
Reduce carbon emissions from road vehicles used for Government administrative operations by 15% by 2010/11, relative to 2005/6 levels.	Reduce business mileage by 5% per annum.	Promotion of SD travel guidance on the intranet and within Business units CR Action Plans.	15% reduction in business mileage by 2010/11, by an average of 5% year on year.	Commercial Directorate, Business Units, CR Unit
	Improve the fuel efficiency of the fleet	Commercial Directorate to	Lower carbon vehicles	Commercial

	(pool cars, ACS cars) as well as hire cars (lower CO2/km vehicles)	embed Sustainable Fleet Management strategy		Directorate
	Increase the use of video/telephone conferencing by improved operation of the system	Improvement and promotion of video/telephone conferencing facilities The use of Video and telephone conferencing is measured to achieve a calculation of the carbon saved by March 2008.VC and TC is promoted.	Intranet and oneHMRC articles Carbon savings are published in CR / SD reports. A 10% increase in use of video and telephone conferencing facilities	IMS IMS, CR Unit, Communications
	Discourage domestic air travel by:			
Reduce domestic official air travel by 5% per annum	Using the Transport and Travel intranet site to publicise CO2 comparisons between equivalent rail and air journeys	Update travel policy guidelines	Annual reduction in air travel reported.	HR travel policy
Promote cycling as an alternative means of transport	Promote the advance of salary available for purchase of Cycle to Work scheme	Make proposal for Cycle to Work scheme/results of feasibility study.	Implementation of Cycle to Work scheme	HR travel policy
Carbon neutral				
Central Government's office estate to be carbon neutral by 2012	Work towards making the department's estate carbon neutral by 2012, by: Continue to discourage domestic air travel Continue to offset carbon from official air travel	Promotion of SD Travel Guidance Promote carbon reductions related to air travel	5% reduction in flights taken year on year Carbon offsetting schemes monitored and maintained	CR Unit, Commercial Directorate Estates, Fleet Management Unit,

	<p>Set up a mechanism to offset carbon from official road and rail travel from April 2008</p> <p>Investigate the feasibility of installing a wind turbine and / or micro generation plant on the estate</p> <p>Develop a carbon management project with Estates PFI contractors.</p> <p>Work with DEFRA on the Carbon Reduction Commitment to ensure the PFI of our estate is fully considered in the development of the CRC. Reduce large volumes of emissions from delivery vehicles by: Roll out Point of Use Water Contract.</p> <p>Recycle HMRC's Confidential and Restricted waste paper as efficiently as possible.</p>	<p>Processes in place to offset all official rail travel from April 2008 Processes in place to offset all administrative road travel from April 2008. Contractors to conduct a desktop exercise to identify sites with the potential for micro generation plant.</p> <p>Estates to assess the costs and payback on renewable energy projects Work with PFI contractors and agree measures that will be taken to reduce carbon emissions on the estate. HMRC to be treated as a case study in the development of the CRC.</p> <p>Bottled water is phased out across the estate.</p> <p>Agree paper recycling guidance with Security and</p>	<p>for all official air travel Carbon offsetting schemes monitored and maintained for all official rail travel Carbon offsetting schemes monitored and maintained for all official road travel Plans in place to generate renewable energy on the estate.</p> <p>Action Plan published.</p> <p>Guidance is agreed and published on how departments with PFIs will be affected by the CRC.</p> <p>Work due for completion in 2008.</p> <p>Plans for the roll out of recycling across the estate agreed and published.</p>	<p>Business Unit Heads Commercial Directorate</p> <p>Commercial Directorate</p> <p>Estates</p> <p>CR Unit, Estates</p> <p>CR Unit, Estates, DEFRA</p> <p>Estates</p> <p>Estates, S&BC, CR Unit</p>
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		Business Continuity. Estates to instruct contractors as appropriate. Pilot recycling arrangements to be put in place.		
Energy Efficiency				
Departments to increase their energy efficiency per m3 by 15% by 2010, relative to 1999/2000	To work with our PFI contractors to:			
	Increase energy efficiency of buildings (m3) by 5 - 10% per annum, relative to 1999/2000 levels.	Identify what grants are available for energy efficiency projects. Examine how shared saving schemes with Mapeley and other PFIs can be implemented to improve energy efficiency of buildings	Grants and schemes identified and projects underway. Greater priority given to managing and monitoring contractors' performance on energy and waste targets.	Estates
		Estates to work with PFI contractors to produce more meaningful data on individual building energy usage to allow Directors to set targets for major sites on HMRC estate.	Shared saving schemes agreed Work towards an effective Corporate environmental management system is progressed.	Estates, Business Unit Heads, CR Unit

			ISO 14001 is maintained at Newcastle Estate and 100PS.	
		Pioneer business units to set targets to increase energy efficiency.	5% increase in energy efficiency per annum, relative to 1999/2000 levels.	Pioneer Business Unit Heads
		All business units to consider setting up Green teams similar to those in the pioneer business units.	Mini progress reports on energy efficiency measures produced.	Business Unit Heads
Environmental Policy				
	Promote HMRC's work in administering and developing the climate change levy, vital for the Government to meet UK and international targets for reducing CO2 emissions.	Regular review of the levy as part of the Budget process, in terms of its environmental effectiveness and its impact on business	CCL is promoted and appropriate revenue is collected efficiently, while business burdens are minimised. Impact of levy in the UK is monitored and reported on by government as part of Budget process.	Environmental and Transport Taxes Divisions
	Endorse sustainable development criteria to be considered as part of Impact Assessments.	SD to be covered in internal guidance as one of the tests that policy-makers need to consider as part of the Impact Assessment process.	Guidance reviewed and updated by December 2007.	Better Regulation Unit

2. Sustainable Consumption and Production

HMRC Headline Indicator (incorporating SOGE targets)	Key commitments	Milestones	Reporting/Outcomes	Lead Business area
Waste Arisings				
<p>Departments to reduce their waste arisings by 5% by 2010, relative to 2004/5 levels.</p>	<p>To work with business heads to reduce paper consumption by:</p> <p>Increasing online filing of returns</p> <p>Reducing the number of forms produced by HMRC</p> <p>Ensuring that double sided printing is used where facilities are provided.</p> <p>Working with IMS to ensure that all staff have access to a duplex printer and the default is set to double sided.</p> <p>Reducing paper used for printed publications by 5% per annum</p>	<p>Business Unit Directors to progress this issue as part of customer interface.</p> <p>Quarterly statistics on paper use from Commercial Directorate.</p> <p>Pioneer Business Units to progress this issue as part of their CR Action Plans.</p> <p>Raise awareness with staff on need to reduce paper consumption, through intranet and oneHMRC articles.</p> <p>IMS to design programme for roll out of duplex printers in line with funding priorities.</p> <p>Commercial Directorate to liaise with Business Heads.</p>	<p>Progress reported in annual SD/CR reports.</p> <p>Progress reported in annual SD/CR reports.</p> <p>Double sided printing becomes the norm. The related reduction in paper consumption is reported in SD/CR reports.</p> <p>Increase in duplex printers in place across HMRC.</p> <p>5% reduction in paper used for printed</p>	<p>Business Unit Heads, IMS, Commercial Directorate, CR Unit</p> <p>Business Unit Heads, CR Unit</p> <p>IMS, CR Unit, All staff</p> <p>IMS</p> <p>Commercial Directorate, Business Heads</p>

	Reducing desktop copier paper consumption by 5% per annum	Raise awareness with staff on need to reduce paper use.	publications per annum. 5% reduction in desktop copier paper consumption per annum.	CR Unit, Business Heads, all staff
Recycling				
Departments to increase their recycling figures to 40% of their waste arising by 2010	<p>Work with our PFI contractors and business heads to:</p> <p>Raise awareness of the need to reduce waste and to increase recycling levels of general office waste</p> <p>Undertake surveys and pilot schemes across HMRC estate to ascertain the types of waste and tonnage produced by the Department.</p>	<p>Joint communications produced involving contractors and HMRC, managed by Estates.</p> <p>Evaluation of recycling pilots during 2007 and 2008.</p> <p>Ongoing discussions with Mapeley and Biffa to undertake national recycling scheme, which will increase recycling of all waste, including paper.</p>	<p>Provision of reliable data on current waste levels and recycling by PFI contractors.</p> <p>Survey and pilot results published by March 2008.</p>	<p>Estates</p> <p>Estates</p>

	<p>Provide consistent arrangements for recycling confidential and restricted waste paper across the estate.</p> <p>Install recycling facilities for paper, glass, cans and plastic across the HMRC estate.</p> <p>Recycle all surplus office furniture and supplies arising from the Estates Consolidation Programme</p>	<p>Security and Business Continuity to provide guidance on disposal of Confidential and Restricted waste.</p> <p>Detailed plan to roll out recycling facilities to all Mapeley sites during 2007 and 2008 produced in 2007.</p> <p>Publicise surplus office furniture and supplies on intranet</p> <p>Work in partnership with community groups to ensure surplus equipment is used for benefit of society.</p>	<p>All paper waste recycled appropriately in line with Departmental guidelines.</p> <p>Comprehensive recycling facilities rolled out across the HMRC estate to all PFI sites by December 2008.</p> <p>Furniture recycling contract let to manage surplus furniture as a result of the Estates Consolidation Programme Summer 2007.</p>	<p>Security and Business Continuity, Estates</p> <p>Estates, Commercial Directorate.</p>
	<p>Formalise and implement recycling facilities for non-IT disposal e.g. toner cartridges, CDs, video cassettes etc.</p>	<p>Work with IMS and Commercial Directorate to ensure arrangements are put in place to recycle these items.</p>	<p>Recycling arrangements are put in place and systems are developed to provide six monthly reports on recycling.</p>	<p>CR Unit, IMS, Commercial Directorate.</p>
	<p>Seized goods to be disposed of in an environmentally sound manner.</p>	<p>Work with disposal contractors to ensure that where possible seized goods and packaging are recycled or disposed of in an environmentally sound</p>	<p>Annual disposal statistics and methods to be reported.</p>	<p>Detection Services Group</p>

		<p>manner such as sale or charitable donation. Queen's Warehouse staff to minimise goods disposed of via landfill..</p> <p>Ensure that when disposal contracts are renewed, new contractors are obliged to adopt environmentally sound disposal methods.</p>	<p>Annual assurance that the most effective methods/locations for disposal have been used is provided.</p>	
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3. Natural Resource Protection				
HMRC Headline Indicator (incorporating SOGE targets)	Key commitments	Milestones	Reporting/Outcomes	Lead Business area
<p>Biodiversity</p> <p>Departments to meet or exceed the aim of having 95 of Sites of Specific Scientific Interest (SSSIs) in sole ownership or control in targets condition by 2010</p>	<p>Whilst we have no SSSIs on the HMRC estate, we will promote and protect biodiversity and natural habitats.</p>			<p>Estates</p>
<p>Protection of biodiversity</p>	<p>Protect natural habitats and promote</p>	<p>Key habitats in need of</p>	<p>Plan for protection of key</p>	<p>Estates</p>

and historic buildings protection	biodiversity in the land surrounding our buildings. Improve the condition of the historic estate.	protection identified by December 2008. Estates to liaise with PFI contractors on the management of listed buildings.	habitats produced. Estate managed in line with English Heritage requirements.	Estates
To work with Estates to improve the biodiversity at our staff college (Lawress Hall)	Improve the biodiversity at our staff college, Lawress Hall, by: Composting kitchen waste Reusing leaf mulch Re creating a herb garden for use by kitchen staff	Estates to ensure contractors employ sustainable composting processes.	Progress included in SD/ CR annual reports.	Estates, CR Unit
Water Consumption Reduce water consumption by 25% on the office and non-office estate by 2010, relative to 2004/05 levels	Reduce water consumption by 5% per annum on the office and non-office estate by 2010, relative to 2004/05 levels	Sites where water saving devices have not been installed to be surveyed by consultants and recommendations implemented in 2008. Pioneer business units to set targets to reduce water consumption.	Targets met and performance published in CR / SD reports.	Estates, CR Unit
Reduce water consumption to an average of 3m3 per	As the HMRC estate is currently being consolidated there are currently no plans for new builds.		Estates Projects to ensure that this target is met.	Estates.

person/year for all new builds or major office refurbishments	Phase out bottled water in all buildings	Roll out of plumbed in water to commence during 2007/08	Point of Use water units replace bottled water in main sites.	Estates
Protection of natural habitats and endangered species through frontier controls	Fulfill our Service Level Agreement in respect of customs regimes with environmental impact Detect and deter the illegal international trade in endangered species.	Annual Assessment of achievement of SLAs. Maintain seizure levels.	Frontier controls reviewed to ensure continued protection of endangered species. Performance included in annual CR / SD reports.	Customs and International Customs and International
Prohibition of the importation of ozone depleting substances	Protect the ozone layer by preventing the illicit import and export of substances which deplete it	Response to profile hits. Detention of suspect consignments. Seizure of any goods that are in breach.	Reduction in ozone depleting substances.	Customs and International
Provision of an estate of the right size and quality to meet business requirements	Estates to work with Workforce Change on the Regional review Programme identifying the most appropriate usage for future HMRC needs. Review sustainable development assessments related to construction	Environmental Impact considered as part of wider impact assessment process. Energy efficiency ratings of buildings obtained from Corporate Responsibility Unit on request and risks taken into account when proposing or deciding on retention or closure of offices. Retained offices to undergo appropriate works	Impact Assessments published with section on compliance with Sustainable Development Action Plan. Impact on staff minimised where appropriate – no staff required to make journeys beyond reasonable daily travel. Estates to provide annual updates on improvements	Estates, Workforce Change, CR Unit Estates

	and refurbishment projects and ensure that adaptation to climate change is fully incorporated into project specifications.	to improve energy efficiency and ensure they can withstand changing weather patterns. Security and Business Continuity to incorporate Climate Change into Business Continuity Plans.	in energy efficiency and steps taken to adapt sites to Climate Change. Business Continuity guidance updated.	Security and Business Continuity.
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4. Sustainable Communities				
HMRC Headline Indicator (incorporating SOGE targets)	Key commitments	Milestones	Reporting/Outcomes	Lead Business area
	To continue to take account of our impact on emissions, landscape, noise and infrastructure of local communities.	Current guidance and practices to be reviewed in 2007/08.	Environmental assessments to be conducted for all new projects.	Estates
	To continue to incorporate SD into impact assessments for all changes to the estate; and to encourage diversity, wellbeing, worklife balance, and community involvement with business	All Impact Assessments contain a section on sustainable development. More information to be used on energy efficiency of buildings as reviews	Energy efficiency incorporated into risk analysis and information maintained within Workforce Change on carbon footprint of buildings (where	Workforce Change, HR, CR Unit

Promotion of HMRC's work in the community	benefits for HMRC staff.	progress. Data available on request from Corporate Responsibility Unit.	requested). Business in the Community Index submitted November 2007 – improvement on position for the environment.	
	Policy:- to develop a proactive closer working programme with marginalised customers through working in partnership with environmental, voluntary and community organisations, and feed learning back to HMRC customers units.	Meetings with Business Heads to discuss pilots/ideas Develop and launch flagship programme Introduce new policy on community volunteering	Regular reports on progress to CR and Diversity Committee	CR Unit

5. Changing behaviours				
HMRC Headline Indicator (incorporating SOGE targets)	Key commitments	Milestones	Reporting/Outcomes	Lead Business area
Improved understanding and communication of sustainable development objectives	Work with the SD Operating Committee to drive forward this Action Plan.	Group meetings to be held as appropriate alongside one to one meetings with key business areas.	SD embedded into culture.	CR Unit, SD Operating Committee

		Set up focus groups to tackle specific areas for improvement.	Progress reported in SD/CR reports.	CR Unit
	Enhance SD communications to demonstrate HMRC's commitment to this agenda.	Develop Communications Strategy and co-ordinate regular SD updates on the intranet (at least quarterly).	<p>Communications Strategy in place, giving SD a high profile within HMRC.</p> <p>Intranet to be reviewed and relaunched by Sept 07 oneHMRC articles SD stall at Spring School</p> <p>Environmental workshop at Prince of Wales Trust Conference</p>	CR Unit, Communications
	Incorporate SD into training and appraisal processes e.g. induction training and personal development plans.	HR&Learning to adapt the e-learning package – Sustain IT so that it can be updated in house on a regular basis, by December 2007. SD incorporated into induction and training packages by December 2007	<p>'Sustain IT' package updated and relaunched.</p> <p>Processes in place to update Sustain It annually.</p> <p>Support for Cross Government Working Groups</p>	HR & Learning, CR Unit
Sustainable Development to be integrated into business planning	Incorporate SD into business planning processes and guidance.	Current planning guidance reviewed and refreshed by December 2007.	Plans in place to review and update guidance as appropriate on an annual basis.	CR Unit, Finance

6. Mandated targets				
HMRC Headline Indicator (incorporating SOGE targets)	Key commitments	Milestones	Reporting/Outcomes	Lead Business area
Department's to adopt the Carbon Trust's Carbon Management Programme	HMRC's main PFI contractor, Mapeley, to develop a Carbon Management Plan with Enviros.	The Carbon Management Plan is reviewed March 2008.	Carbon Management Plan is launched Summer 2008.	Estates
The application of BRE's Environmental Assessment Method (BREEAM) excellent standards to all new builds and major refurbishments	Ensure that all new builds and major refurbishments meet the BREEAM excellent standard	Estates to liaise with OGC on the details of refurbishments that allow the scope for BREEAM assessments.	Capital works projects are all appropriately assessed.	Estates
Accepted elements from the Sustainable Procurement task Force National Action Plan	Ensure that objectives set out in HMRC's sustainable procurement strategy on whole life costs, energy efficiency and waste management are taken into account for all contract specifications and negotiations	Specifications and contracts audited to verify SD inclusion. Commercial Directorate, Estates and IMS to agree a programme of supplier engagement.	Commitment met and covered in SD / CR reports. Monitoring arrangements in place to evaluate the success of the supplier engagement programme.	Commercial/Internal Audit / IMS / Estates

Join OGC's Property Benchmarking Scheme – aimed at improving the efficiency and effectiveness of corporate estate management	Work with OGC on their energy efficiency programme.	Strategy agreed to reduce energy costs.	Reductions in annual departmental expenditure on energy.	Estates
All Department's to have Environmental Management Systems based, or modelled upon, a recognised system	Develop a corporate EMS for the whole estate not yet covered by ISO14001	Strategy agreed.	HMRC's significant environmental impacts are monitored and managed appropriately	Corporate Responsibility Unit / Estates
Data collection and reporting – identification of core data to be reported against all targets	Robust data collection and monitoring arrangements to be implemented.	Work with the Sustainable Procurement and Operations Sub Group on the improvement of performance management data.	More reliable annual reports produced.	Corporate Responsibility Unit / Estates
All Departments to encourage staff to take an active role in volunteering in the community	Develop and launch a new Community Volunteering Policy, which will be more business focussed	Strategy developed and agreed with the CR and D Committee.	Refreshed guidance produced.	Corporate Responsibility Unit.
All Departments to conduct sustainability appraisals for office relocations	This is covered under the Natural Resource Protection section			

7. Existing Sustainable Operations Commitments

HMRC Headline	Key commitments	Milestones	Reporting/Outcomes	Lead Business area
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Indicator (incorporating SOGE targets)				
Departments to source at least 10% of electricity from renewable sources (31 March 2008)	Maintain the current levels of electricity purchased from renewable sources at 87%.	Contracts let with requirement for renewable energy	Annual SD / CR reports.	Estates
Departments to source at least 15% of electricity from Combined heat and Power (2010)	Estates and PFI contractors to establish the feasibility of sourcing electricity from CHP schemes.	Feasibility Report produced.	Recommendations adopted.	Estates

Engaging staff and stakeholders

Staff and managers will be engaged in the delivery of these actions by raising awareness of key issues through articles in the in-house journal, intranet publicity, poster campaigns on key activities, e-learning, presentations, cascade briefing and team meetings. We will also engage with our contractors and suppliers to ensure that they are fully aware of our aims and to enable us to achieve mutually beneficial sustainable results. Sustainable development will also be integrated into induction processes and appropriate training programmes. Volunteering and awareness programmes such as Seeing is Believing will provide staff with first hand experience of CR and SD issues.

Monitoring and reporting progress

HMRC's SDAP contains measurable targets and outputs. The Corporate responsibility Unit will report progress against the action plan on a quarterly basis to the Corporate Responsibility and Diversity Committee. Internal Audit will also play an important role in verifying the data outputs and ensuring that appropriate processes are in place to check and gather information as effectively as possible. PFI contractors will be developing systems that will enable them to improve performance and supply HMRC with good quality data for reporting purposes. The SDAP will be published on the intranet and internet and the 'top 46' managers will be encouraged to set specific SD targets for their business units as part of their commitment to corporate respon

sibility. It be monitored independently by the Sustainable Development Commission as part of its Sustainable Operations on the Government Estate report. Sustainable development achievements will be included in HMRC's annual and spring reports and the HMRC Corporate Responsibility Review.

Moving forward

HMRC will be represented on the cross Departmental Sustainable Procurement and Operations Board and Sub Group along with other leading interdepartmental working groups that are critical to the delivery of the Government's SD strategy. These committees provide the opportunity to share best practice and new ideas with other government departments and the private sector. HMRC will build on this SDAP by taking a strategic look at its SD targets for the next three to five years. It will also take a more innovative SD approach to its processes and procedures e.g. developing e-channels of communication with customers. We also want to ensure that previously unrecognised SD impacts and benefits related to Departmental initiatives and developments are properly identified.

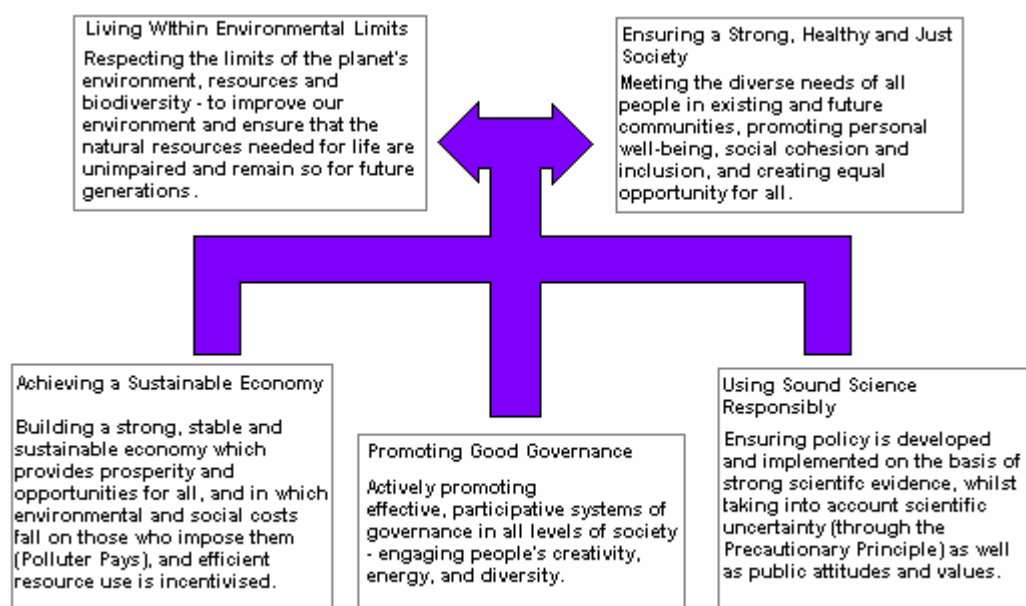
Annex A

Government Policy

1. The Government published *Securing The Future*, an updated Strategy for Sustainable Development in the UK, in March 2005.

The Strategy sets out five principles, which form the basis for policy in the UK.

GUIDING PRINCIPLES



For a policy to be sustainable it must respect all five of these principles. We want to live within environmental limits and achieve a just society, and we will do so by means of sustainable economy, good governance, and sound science.

Shared Priorities for UK Action

The UK Strategy also outlines four priority areas for immediate action:

- Sustainable Consumption and Production;
- Climate Change and Energy;
- Natural Resource Protection and Environmental Enhancement; and
- Sustainable Communities.

The Government also recognises that changing behaviour is a cross-cutting theme closely linked to all these priorities.

The priority areas for immediate action, shared across the UK and for which HMRC has targets, are: -

Sustainable Consumption and Production – Sustainable consumption and production is about achieving more with less. This means not only looking at how goods and services are produced, but also the impacts of products and materials across their whole lifecycle and building on people's awareness of social and environmental concerns. This includes reducing the inefficient use of resources, which are a drag on the economy, so helping boost business competitiveness and to break the link between economic growth and environmental degradation.

Climate Change and Energy - The effects of a changing climate can already be seen. Temperatures and sea levels are rising, ice and snow cover are declining, and the consequences could be catastrophic for the natural world and society. Scientific evidence points to the release of greenhouse gases - such as carbon dioxide and methane - into the atmosphere by human activity as the primary cause of climatic change. We will seek to secure a profound change in the way we generate and use energy, and in other activities that release these gases. We must set a good example and will encourage others to follow it.

Natural Resource Protection and Environmental Enhancement - Natural resources are vital to our existence and that of communities throughout the world. We need a better understanding of environmental limits, environmental enhancement and recovery where the environment is most degraded to ensure a decent environment for everyone, and a more integrated policy framework.

Sustainable Communities - Our aim is to create sustainable communities that embody the principles of sustainable development at the local level. This will involve working to give communities more power and say in the decisions that affect them; and working in partnership at the right level to get things done. The UK uses the same principles of engagement, partnership, and programmes of aid in order to tackle poverty and environmental degradation and to ensure good governance in overseas communities.

These priorities for action within the UK will also help shape the way that our administrations work internationally. The UK government and the devolved administrations will identify issues where it would make sense to act jointly rather than separately to deliver the shared priorities. This is likely to include areas such as public awareness campaigns.

A copy of Securing the Future can be found at:

<http://www.sustainable-development.gov.uk/publications/uk-strategy/index.htm>