

Summary: Intervention & Options

Department /Agency: HMRC	Title: Impact Assessment of Compliance Checks. Application of Finance Act 2008 legislation to other taxes administered by HMRC.	
Stage: Consultation	Version: 1.0	Date: November 2008
Related Publications: Compliance Checks: The Next Stage - Consultation Document Compliance Checks: The Next Stage - Draft Legislation and Commentary		

Available to view or download at:

www.hmrc.gov.uk/consultations/index.htm

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What is the problem under consideration? Why is government intervention necessary?

Non-compliance is a serious problem where it gives an unfair advantage to those who fail to meet their tax obligations. HMRC inherited tax-specific powers which prevent a 'whole taxpayer (or claimant) view' being taken when checking a tax position. An aligned, flexible compliance checking framework with safeguards would minimise the impact of checks and enhance HMRC's effectiveness and improve certainty.

What are the policy objectives and the intended effects?

In the 2008 Finance Act (FA 2008) HMRC aligned record-keeping requirements, information and inspection powers and assessment time limits across Income Tax, Capital Gains Tax, Corporation Tax, VAT and PAYE to support those who try to comply and to effectively tackle those who seek an advantage through deliberate non-compliance. Further alignment would give HMRC the ability to check risks across taxes and duties, taking a 'whole taxpayer view'. This in turn should reduce and simplify administration for taxpayers who deal with multiple taxes. It would also improve HMRC's effectiveness. Extending the 2008 framework would introduce new taxpayer safeguards for other taxes.

What policy options have been considered? Please justify any preferred option.

1. **Do nothing** or 2. **Align** record-keeping requirements and time limits to change the tax due or claim across certain other taxes.

Option 2 is preferred. It would allow HMRC to fully realise the benefits of alignment for the taxes; making it simpler for taxpayers to administer and achieving integration by a single HMRC intervention or action covering several taxes. It would improve taxpayer safeguards and experience.

When will the policy be reviewed to establish the actual costs and benefits and the achievement of the desired effects? Post implementation review would take place around three years after the full implementation of any option.

Ministerial Sign-off For consultation stage Impact Assessments:

I have read the Impact Assessment and I am satisfied that, given the available evidence, it represents a reasonable view of the likely costs, benefits and impact of the leading options.



Signed by the responsible Minister:

Stephen Timms MP

Date: 3 November 2008

Summary: Analysis & Evidence

Policy Option: 1	Description: Do nothing
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COSTS	ANNUAL COSTS	Description and scale of key monetised costs by 'main affected groups' There would be an opportunity cost to HMRC, the exchequer and compliant taxpayers from foregoing the benefits of alignment following the formation of HMRC.		
	One-off (Transition) Yrs			
	£ Nil			
	Average Annual Cost (excluding one-off)			
	£ Nil	Total Cost (PV)	£ Nil	
Other key non-monetised costs by 'main affected groups'				

BENEFITS	ANNUAL BENEFITS	Description and scale of key monetised benefits by 'main affected groups' Taking this approach would mean missing the opportunity to extend the modernisation and alignment of HMRC compliance checks.		
	One-off Yrs			
	£ Nil			
	Average Annual Benefit (excluding one-off)			
	£ Nil	Total Benefit (PV)	£ Nil	
Other key non-monetised benefits by 'main affected groups' The current compliance checks and associated safeguards would be familiar to taxpayers, agents and HMRC.				

Key Assumptions/Sensitivities/Risks

Price Base Year	Time Period Years	Net Benefit Range (NPV) £	NET BENEFIT (NPV Best estimate) £ Nil
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What is the geographic coverage of the policy/option?	UK-wide
On what date will the policy be implemented?	Already in place
Which organisation(s) will enforce the policy?	HMRC
What is the total annual cost of enforcement for these organisations?	£ n/a
Does enforcement comply with Hampton principles?	Yes
Will implementation go beyond minimum EU requirements?	No
What is the value of the proposed offsetting measure per year?	£ n/a
What is the value of changes in greenhouse gas emissions?	£ n/a
Will the proposal have a significant impact on competition?	No
Annual cost (£-£) per organisation (excluding one-off)	Micro Small Medium Large
Are any of these organisations exempt?	No No N/A N/A

Impact on Admin Burdens Baseline (2005 Prices)		(Increase - Decrease)
Increase of £ Nil	Decrease of £ Nil	Net Impact £ Nil

Key: Annual costs and benefits: Constant Prices (Net) Present Value

Summary: Analysis & Evidence

Policy Option: 2	Description: Application of the Finance Act 2008 legislation to other taxes
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COSTS	ANNUAL COSTS	Description and scale of key monetised costs by 'main affected groups' HMRC anticipates there would be no additional cost to compliant taxpayers as more checks are not envisaged. There would be costs for HMRC to train staff and write guidance estimated to be £75,000. There would be one-off training costs for the small proportion of agents. HMRC would share the training.				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">One-off (Transition)</td> <td style="width: 40%; text-align: center;">Yrs</td> </tr> <tr> <td style="background-color: #ffffcc;">£ Negligible</td> <td></td> </tr> </table>		One-off (Transition)	Yrs	£ Negligible	
	One-off (Transition)		Yrs			
	£ Negligible					
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Average Annual Cost (excluding one-off)						
£ Negligible						
Total Cost (PV)		£ 75,000				
<p>Other key non-monetised costs by 'main affected groups' As with any change in policy there would be initial lack of understanding and anxiety about the new compliance checking framework. The Codes of Practice would minimise this by giving guidance to taxpayers on how the framework works and safeguards available.</p>						

BENEFITS	ANNUAL BENEFITS	Description and scale of key monetised benefits by 'main affected groups' Benefits from quicker checks have not been measured as it is difficult to compare existing checks to those which may be possible under the proposed framework. There may be a small reduction in taxpayer costs from cross tax checks. Timescales would vary between businesses.				
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£ Not quantified						
Total Benefit (PV)		£ Not quantified				
<p>Other key non-monetised benefits by 'main affected groups' Taxpayers would spend less time undergoing checks compared to the current checking frameworks. This would benefit compliant taxpayers and those who have made mistakes in their tax declarations. Taxpayers would have greater safeguards against the inappropriate use of information and inspection powers.</p>						

Key Assumptions/Sensitivities/Risks While this option should help to reduce taxpayers' compliance costs and make HMRC more efficient in carrying out its responsibilities, HMRC does not have the evidence base to provide accurate figures for the overall impact. HMRC expect to quantify these benefits as part of the post implementation review.

Price Base Year	Time Period Years	Net Benefit Range (NPV) £	NET BENEFIT (NPV Best estimate) £
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What is the geographic coverage of the policy/option?	UK-wide				
On what date will the policy be implemented?	Not before April 2010				
Which organisation(s) will enforce the policy?	HMRC				
What is the total annual cost of enforcement for these organisations?	£ n/a				
Does enforcement comply with Hampton principles?	Yes				
Will implementation go beyond minimum EU requirements?	No				
What is the value of the proposed offsetting measure per year?	£ n/a				
What is the value of changes in greenhouse gas emissions?	£ n/a				
Will the proposal have a significant impact on competition?	No				
Annual cost (£-£) per organisation (excluding one-off)	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; background-color: #ffffcc;">Micro</td> <td style="width: 25%; background-color: #ffffcc;">Small</td> <td style="width: 25%; background-color: #ffffcc;">Medium</td> <td style="width: 25%; background-color: #ffffcc;">Large</td> </tr> </table>	Micro	Small	Medium	Large
Micro	Small	Medium	Large		
Are any of these organisations exempt?	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; text-align: center;">No</td> <td style="width: 25%; text-align: center;">No</td> <td style="width: 25%; text-align: center;">N/A</td> <td style="width: 25%; text-align: center;">N/A</td> </tr> </table>	No	No	N/A	N/A
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Impact on Admin Burdens Baseline (2005 Prices)		(Increase - Decrease)
Increase of £ Nil	Decrease of £ Not quantified	Net Impact £ Not quantified

Key: Annual costs and benefits: Constant Prices (Net) Present Value

Evidence Base (for summary sheets)

Introduction

The Finance Act 2008 introduced provisions for a new HMRC civil compliance checking framework for the main taxes: IT (including PAYE and the Construction Industry Scheme), CGT, CT and VAT. This framework included a number of elements:

- there are aligned, high level record-keeping requirements with scope for detailed record-keeping rules in regulations;
- there is a right for HMRC to inspect records which are required to be kept under the record-keeping requirements and to inspect business premises and business assets;
- there are information powers to ask taxpayers¹ and third parties for information by way of a written notice with a right of appeal; and
- there are aligned time limits for making assessments and claims. Broadly these are 4 years for mistakes and 20 years for deliberate understatements.

HMRC is now looking to extend all elements of the package to other taxes and duties administered by HMRC, specifically:

- environmental taxes (aggregates levy, climate change levy and landfill tax);
- insurance premium tax (IPT);
- stamp duty land tax (SDLT) and stamp duty reserve tax (SDRT);
- inheritance tax; and
- petroleum revenue tax (PRT).

Excise duties will be considered as part of the Review's next stage of work. The Review's Work Programme gives more details on this.

More detail about the elements of the FA 2008 framework is set out under Policy Option 2 below:

Policy Option 1: Do Nothing

Existing powers were developed separately for each tax to suit particular taxes or specific situations. Over time this has led to the creation of a range of different powers, many intended to perform similar functions. This is confusing for taxpayers who deal with a number of HMRC taxes and duties. It is also the case that many of these taxes were designed a long time ago and have lower levels of taxpayer safeguards.

Current Record-keeping rules

The record-keeping requirements for environmental taxes, insurance premium tax and stamp duty land tax are similar but not identical. For other taxes there are no record-keeping requirements at all. This lack of consistency across the regimes has the potential to be confusing for taxpayers.

Current Information and Inspection Powers

Environmental taxes currently have:

- powers to require information from those involved in a taxable activity,
- powers to require documents to be produced;
- powers to inspect businesses; and
- no right of appeal against the use of information powers.

¹ Taxpayer for the purposes of this document includes claimants.

Insurance Premium Tax:

- a power to require information from someone involved in a contract of insurance;
- a power to require documents to be produced;
- a power to inspect businesses; and
- no right of appeal against the use of information powers.

Inheritance Tax:

- a power to require information from a person, requiring the approval of a Special Commissioner;
- a power to require information from someone liable to deliver an account for inheritance tax purposes. There is a right of appeal against this; and
- a power to value property.

SDLT

- a power to require from someone documents and information relevant to their SDLT liability during an enquiry. There is a right of appeal against this power;
- a power to require from someone documents and information relevant to their SDLT liability at any time. This must be approved by an Appeal Commissioner;
- a power to require from a third party documents relevant to someone's SDLT liability at any time. This must be approved by an Appeal Commissioner;
- a power to require from a third party documents relevant to an unnamed party's SDLT liability at any time. This must be approved by an Appeal Commissioner, and there is a right of appeal; and
- a power to inspect any property for the purpose of ascertaining its value, or any other matter relevant to SDLT. There is no right of appeal against this power.

SDRT:

- a power to require any person to provide such information as HMRC may reasonably require for SDRT;
- a power to require every accountable person or operator to make records containing information relating to any relevant transaction available for inspection by HMRC; and
- no right of appeal against the use of information powers.

Petroleum revenue tax:

- a power to require information from a person relevant to their PRT liability;
- a power to require documents from a third party relevant to someone's PRT liability;
- a power to require documents from a third party relevant to an unnamed person's PRT liability, which must be approved by a Special Commissioner, and there is a right of appeal.

Current assessing and claim time limits

There are a variety of time limits across the remaining taxes and duties. Some of these vary according to taxpayer behaviours, but the descriptions of behaviours do not align with the more recent descriptions for penalties and assessing time limits.

Environmental taxes and insurance premium tax have a 3-year assessing and claim time limit, with a 20-year assessing time limit for fraud.

Petroleum revenue tax, stamp duty land tax and stamp duty reserve tax have a 6-year assessing and claim time limit. PRT has a 21-year assessing time limit for negligence and fraud, SDLT has a 21-year time limit for fraud only, and SDRT has an extended time limit of 6 years from the date that fraud or negligence comes to HMRC's knowledge. Inheritance tax has a 6-year time limit for adjustments.

Policy Option 2: Aligned compliance checking powers

The taxes and duties covered by this proposal all work in very different ways. Nonetheless, the way in which HMRC check that the right tax has been paid is similar to the way in which the main taxes are checked. Having a single aligned checking framework would allow a single compliance check to cover more than one tax. Applying the FA 2008 legislation would mean only one set of rules and more safeguards for taxpayers applying across all taxes. It would further improve the effectiveness of the compliance checking process and reduce costs for taxpayers and HMRC, realising the full benefits of the merger.

It is proposed that the aligned compliance checking framework provided by FA 2008 legislation should be further extended to a wider set of taxes and duties as set out above. The section below sets out this framework.

FA 2008 Record-keeping rules

The general record-keeping requirement is for taxpayers to keep the records they need in order to complete an accurate return. This overarching requirement allows taxpayers to decide what to keep given their individual circumstances.

The high level record-keeping requirement already exists for a number of the other taxes. This alignment of the rules about keeping records is unlikely to have a quantifiable impact on taxpayers except for the simplification from expressing them in the same way. For IHT, PRT and SDRT no requirement currently exists. It is thought however that any requirement developed would be neutral in impact as whilst it will create a new requirement this will help people to decide what they need to keep and will result in some people keeping records for shorter periods.

Under the aligned rules taxpayers will be able to write to HMRC to request a shortening of how long they are required to keep records. This will be appropriate where a taxpayer has particularly bulky records which impose an unnecessary administrative burden.

The new framework will remove the requirement for taxpayers to ask for HMRC's approval in order to keep the information contained in records rather than the original records themselves. This should reduce the administrative burden on taxpayers who can store records in the form most suitable to their business.

FA 2008 Information and inspection powers

This section summarises the new inspection powers. For more detail on this (in particular on safeguards) see Chapter 4 of the November 2008 consultation document 'Compliance Checks: The Next Stage' or Schedule 36 to FA 2008.

Taxpayer information notices

HMRC can issue a notice to a taxpayer, asking them to produce a document or provide information.

A notice must:

- be in writing;
- be a reasonable requirement to check the tax position;
- set out a reasonable amount of time to comply with the notice; and
- set out a reasonable time and place for the information to be provided.

If the notice asks for something going beyond the records a taxpayer is required to keep by law ('statutory records'), then one of two further safeguards must apply:

- taxpayers will have a right of appeal against a notice to the independent Tribunal, for example if they think a requirement is unreasonable; or
- alternatively, HMRC may ask the independent Tribunal to approve the notice.

Third party information notices

HMRC can issue a notice to a third party asking for documents or information.

A notice must:

- be in writing;
- be a reasonable requirement for the purpose of checking the tax position of a taxpayer whose identity is known;
- name the taxpayer;
- set out a reasonable amount of time to comply with the notice; and
- set out a reasonable time and place for the information to be provided.

There are additional safeguards for a third party notice, in order to protect the taxpayer's right to privacy and avoid unreasonable requests from the third party.

Unnamed taxpayer information notices

The notices described above can only be used where HMRC knows the identity of the taxpayer whose tax position is being checked. HMRC has retained previous provisions² for asking questions about an unnamed taxpayer. Such notices can only be given with the approval of the independent tribunal and only where non-compliance is likely to lead to serious prejudice to the assessment or collection of UK tax.

Inspection of premises

HMRC can enter a taxpayer's business premises and carry out an inspection, if it is reasonably required to check the taxpayer's tax position. HMRC may also enter and inspect premises used for the supply or acquisition of goods if those goods are on the premises, or if the premises are used as a fiscal warehouse.

FA 2008 Assessment and claim time limits

The variety of different lengths of time limits for tax claims and assessments have been brought together across the main taxes. One set of rules for making claims and being liable to further assessment is simpler for taxpayers to understand and remember.

The normal time limit for claims and assessments is 4 years from the end of the tax period. For direct taxes, if the taxpayer has failed to take reasonable care, the time limit is 6 years from the end of the tax period. This is a considerable reduction from the previous 20 years, giving taxpayers substantially earlier certainty. For all taxes, if the taxpayer has deliberately underpaid tax, or has failed to notify HMRC that they are liable to tax or has failed to provide information about a disclosable avoidance scheme, the time limit is 20 years. Some special rules remain for certain specific claim provisions, and IT, CGT and CT payers continue to be able to make claims later than 4 years if they have a reasonable excuse for not claiming on time.

New proposals: Impact

The O'Donnell Report suggested that alignment across taxes was necessary to deliver the new Department's potential. In particular an integrated approach to taxpayers' affairs would:

- permit more flexible deployment of resources between direct and indirect taxes; and
- enable more effective customer-focused activity by supporting checks which are flexible, proportionate to risk and tailored to the taxpayer group.

A new aligned framework would mean that one check can cover all relevant taxes, rather than each having to be looked at separately. Applying the framework to further taxes would take this further. One check could cover VAT and IPT, or one check of a property transaction could look at both the VAT and the stamp duty land tax implications. There is therefore potential for reduced costs to the taxpayer from fewer checks.

² This provision was previously at sections 20(3) and 20(8A) of the Taxes Management Act 1970.

As the aligned framework covers more taxes, all powers and safeguards would be in one place, making it easier for taxpayers to know their rights and responsibilities. Knowledge from one tax would be transferable to another. There would therefore be benefits to taxpayers from there being fewer sets of rules to know.

Alignment means certain specific changes for specific taxes. For insurance premium tax and the environmental taxes it means new appeal rights. Where HMRC asked for information beyond statutory records, there would be a right of appeal. This would protect taxpayers from unnecessarily large administrative burdens from information requests. The framework also has greater safeguards to ensure third parties only face costs in providing information where this is appropriate.

There would be new safeguards for inspections for insurance premium tax and the environmental taxes. A visit would have to take place after 7 days' notice; visits without prior notice would only be made exceptionally or with the taxpayer's consent. This protection also has the potential to reduce burdens on taxpayers. Safeguards where HMRC needs to visit to carry out a valuation for inheritance tax, stamp duty land tax or stamp duty reserve tax would be significantly increased, so that the taxpayer's consent or independent external pre-authorisation would be needed before visiting non-business premises. This would protect taxpayers' rights to privacy and safeguard against unnecessary visits.

Revenue

There would be an impact on revenue from changes to time limits. The increase in time limits for insurance premium tax and environmental taxes would mean increased revenues from assessments, and more paid out to taxpayers in claims. The decrease in time limits for inheritance tax, petroleum revenue tax and stamp taxes would mean decreased revenues from assessments, and less paid out to taxpayers in claims.

As an indication of the amounts involved, in 2007-08 for environmental taxes there were:

- £2 million in assessments; and
- £0.5 million in voluntary disclosures.

Assessments and voluntary disclosures could cover periods of up to 3 years.

The value of assessments and voluntary disclosures are hard to predict as they can vary significantly due to large one-off cases. This is particularly a feature of environmental taxes where a small number of the large businesses account for the significant majority of the revenue.

The revenue implications are therefore negligible, but there are risks due to the unpredictable nature of claims.

Costs

There would be costs to training operational and policy staff involved in environmental taxes, insurance premium tax, stamp duty land tax, stamp duty reserve tax, inheritance tax and petroleum revenue tax. The type and intensity would vary according to their roles, but would be based on training given to IT, CGT, CT and VAT staff about the new framework. The cost of training existing staff following legislation is estimated to be around £75,000 for all staff employed in the other taxes. This would be a one-off cost as future training programmes would incorporate the changes for new staff.

Drafting new guidance, Codes of Practice and revisiting existing guidance would be carried out by existing staff dedicated to these tasks. Therefore these costs would be included in normal business activity.

There would be one-off implementation costs for agents and some taxpayers. Agents would need to learn about the new framework. The total cost would depend on the number of agents directly affected by the measures.

HMRC does not anticipate an overall change in the administrative burden for the introduction of record-keeping requirements. Currently, some people are keeping too many records or are keeping them longer

than necessary because of the lack of a record-keeping requirement. It is also a greater administrative burden to recreate documents which were not kept than to retain those used previously.

There is a risk that the additional appeal rights that would be available could result in additional costs to taxpayers and HMRC from an increase in appeals. The current position is that 90 per cent of disputes are resolved without a tribunal hearing. We expect this would remain unchanged. HMRC therefore anticipates a negligible increase in costs for HMRC and taxpayers.

HMRC would be grateful for views as to the costs to agents and taxpayers of applying the new compliance checking framework to further taxes.

Benefits

It has not been possible to precisely quantify the benefits of alignment, although HMRC has gained a picture of high level benefits from taxpayer research, responses to its prior consultation and feedback from frontline staff.

The impact on HMRC costs and yield from checking would depend on a large number of factors, including how many checks are carried out, how well they are targeted, and the extent and nature of non-compliance in the UK in future years. This would in turn be affected to some degree by reforms to penalties for the non-compliant, taking effect from 2008.

Key benefits for taxpayers would stem from checks being quicker and more risk based. Given the variety of taxpayers in the UK, HMRC is not able to reliably quantify the financial impact of a shorter compliance check. Different taxpayers need to do different things to respond to different types of check. For some the cost would be the taxpayer's own time, for some it would be that of employees, for others a professional agent.

Further benefits would arise from the increased safeguards for taxpayers in the FA 2008 framework compared with current powers for these taxes. Again, this is difficult to quantify due to the variety of different kinds of checks carried out on different types of taxpayer.

HMRC would be grateful for views as to the benefits to agents and taxpayers of applying the new compliance checking framework to further taxes.

Specific Impact Tests

Full details of the specific impact tests are listed at:

http://bre.berr.gov.uk/regulation/ria/toolkit/specific_impact_tests.asp. These have been applied to the new compliance checking powers and timing provisions.

Competition assessment

The proposed new compliance checks framework would provide businesses with more certainty about how HMRC views the way in which they manage and conduct their tax affairs. Those businesses that HMRC does not view as low risk could expect to spend more time dealing with HMRC and those classified as low risk will usually spend less. But this would not impact on any business's capacity to enter markets or compete rigorously within them.

Small firms impact test

Given that this measure is designed to reduce burdens on the average compliant business it is appropriate to encompass all small firms. In focus groups representative businesses have said they welcome the proposal. HMRC has consulted on information powers and timing as part of Review of Powers, Deterrents and Safeguards with a Consultative Committee which consists of representatives of the wider taxpaying community including small businesses. This committee has considered the ideas in these proposals. Compliant businesses will generally not face increased costs under the ideas in this document. HMRC has sought views on the impact on small businesses during its consultation.

These proposals would not significantly increase legal aid impacts.

These proposals are in accordance with the principles of sustainable development. In particular more effective finance arrangements across taxes promote good governance and a sustainable economy.

These proposals will have no significant impact on emissions of greenhouse gases, or other environmental impact.

These proposals will have no significant impact on health and well-being.

These proposals will have no significant race equality impact.

These proposals will have no significant disability equality impact.

These proposals will have no significant gender equality impact.

These proposals are compatible with the Human Rights Act.

These proposals will not have a significant different effect in rural areas.

Specific Impact Tests: Checklist

Use the table below to demonstrate how broadly you have considered the potential impacts of your policy options.

Ensure that the results of any tests that impact on the cost-benefit analysis are contained within the main evidence base; other results may be annexed.

Type of testing undertaken	<i>Results in Evidence Base?</i>	<i>Results annexed?</i>
Competition Assessment	Yes	No
Small Firms Impact Test	Yes	No
Legal Aid	Yes	No
Sustainable Development	Yes	No
Carbon Assessment	Yes	No
Other Environment	Yes	No
Health Impact Assessment	Yes	No
Race Equality	Yes	No
Disability Equality	Yes	No
Gender Equality	Yes	No
Human Rights	Yes	No
Rural Proofing	Yes	No