

**EXPLANATORY MEMORANDUM TO**  
**THE COUNCIL TAX AND NON-DOMESTIC RATING (AMENDMENT)**  
**(ENGLAND) REGULATIONS 2010**

**2010 No. 752**

**1.** This explanatory memorandum has been prepared by the Department for Communities and Local Government (CLG) and is laid before Parliament by Command of Her Majesty.

**2. Purpose of the instrument**

2.1 On 13 July 2009 the Magistrates' Courts Fees (Amendment) Order 2009 (SI 2009/1496) ('the 2009 Fees Order') increased the fees for committal in council tax cases. The 2009 Fees Order prescribed fees of £240 for an application for a warrant for commitment and £75 for an application for a warrant of arrest.

2.2 The Magistrates' Courts Fees (Amendment) Order 2010 ('the 2010 Fees Order') will introduce similar increases in fees for committal in business rates cases on 6 April 2010.

2.3 The Council Tax and Non-Domestic Rating (Amendment) (England) Regulations 2010 ('the 2010 Regulations') amend Schedule 4 to the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 (SI 1989/1058) ('the NDR Regulations') and Schedule 6 to the Council Tax (Administration and Enforcement) Regulations 1992 (SI 1992/613) ('the Council Tax Regulations') to take account of the changes to court fees for committal made by the above Orders.

**3. Matters of special interest to the Joint Committee on Statutory Instruments**

None.

**4. Legislative Context**

4.1 Part 3 of the Local Government Finance Act 1988 ('the 1988 Act') concerns non-domestic rating in England and Wales, and Part 1 of the Local Government Finance Act 1992 ('the 1992 Act') concerns council tax in England and Wales. Both Acts give the Secretary of State power to make provision for certain matters by way of subordinate legislation.

4.2 The NDR Regulations are made under the 1988 Act and they make provision for a variety of matters concerning the administration and enforcement of non-domestic rates. In particular, in relation to enforcement they make provision for costs connected with committal.

4.3 The Council Tax Regulations are made under the 1992 Act and they provide for variety of matters concerning the administration and enforcement of council tax.

Like the NDR Regulations, in relation to enforcement the Council Tax Regulations also make provision for costs connected with committal.

4.4 Where a warrant of commitment is made following an application under either the NDR or the Council Tax Regulations the warrant is made in respect of a relevant amount which includes an amount for the costs reasonably incurred by the billing authority in respect of its application for the warrant (see regulation 16(4)(b) of the NDR Regulations and regulation 47(4)(b) of the Council Tax Regulations). What is reasonable in a particular case is a matter for the magistrates' court to determine following submissions by the billing authority.

4.5 However, where a taxpayer decides to pay the relevant outstanding sums after an application for a warrant of commitment has been made but before the warrant has been issued, either regulation 16(6), (6A) and (6B) of, and Schedule 4, to the NDR Regulations, or regulation 47(6), (6A) and (6B) of, and Schedule 6 to, the Council Tax Regulations will apply. These provisions enable a billing authority to recover its reasonable costs up to the time of payment in making any applications for a warrant of commitment or a warrant of arrest. The costs must not exceed the amounts ('the maximum amounts') specified in Schedule 4 to the NDR Regulations, or Schedule 6 to the Council Tax Regulations (as the case may be).

## **5. Territorial Extent and Application**

This instrument applies in relation to England only.

## **6. European Convention on Human Rights**

As the instrument is subject to negative resolution procedure and does not amend primary legislation, no statement is required.

## **7. Policy background**

- *What is being done and why*

7.1 The existing NDR and the Council Tax Regulations enable billing authorities to recover their reasonable costs connected with committal in circumstances where a taxpayer decides to pay the relevant outstanding sums after an application for a warrant of commitment has been made but before the warrant has been issued. Schedule 4 to the NDR Regulations and Schedule 6 to the Council Tax Regulations specify maximum amounts for the costs which are recoverable. These maximum amounts are comprised of an element for the court fees payable in respect of the relevant application and an element for the billing authority's reasonable costs of administration in making that application.

7.2 The 2010 Regulations increase the maximum amounts specified in Schedule 4 to the NDR Regulations and Schedule 6 to the Council Tax Regulations.

7.3 The element specified for courts fees reflects the new fees (£240 for an application for a warrant for commitment and £75 for an application for a warrant of arrest) introduced by the 2009 and the 2010 Fees Orders.

7.4 The element for administration costs (£65 for an application for a warrant for commitment and £70 for an application for a warrant of arrest) has been increased to take account of inflation since the maximum amounts were last amended in 2006. Consistent with CLG's existing policy the inflation measure used for these purposes is the Retail Prices Index ('the RPI').

7.5 The amendments to Schedule 4 to the NDR Regulations do not apply in relation to applications made before 6th April 2010 (see regulation 1(3)), the date when the 2010 Fees Order comes into force.

7.6 The amendments to Schedule 6 to the Council Tax Regulations do not apply in relation to applications made before 13th July 2009 (see regulation 1(4)), the date when the 2009 Fees Order comes into force.

7.7 These provisions ensure that the increased maximum amounts only apply in circumstances where a billing authority has paid the higher court fees introduced by the 2009 and the 2010 Fees Orders.

- ***Consolidation***

7.8 No decision has yet been taken on producing a consolidated version of the amended Regulations, but the matter will be kept under review.

## **8. Consultation outcome**

8.1 Before making the 2009 and 2010 Fees orders the Ministry of Justice consulted on the new higher court fees in 2008-09.

8.2 Because the Ministry of Justice had already consulted on the increase in court fees, and because there was no change in CLG's policy of allowing billing authorities to recover an amount for court fees and an amount for administrative costs or its policy of increasing the administrative costs in line with the RPI, CLG concluded that it was unnecessary to consult formally on the changes in the 2010 Regulations.

8.3 However, to ensure that its thinking in this regard was correct CLG informally discussed its proposals with a number of billing authorities, in particular, the proposal that the element for administrative costs be increased in line with the RPI. All authorities who responded were satisfied with CLG's proposals and none raised any issues which suggested that a wider and more formal consultation was necessary.

## **9. Guidance**

9.1 Government does not intend to issue any formal guidance to accompany these Regulations. However, a Business Rates Information Letter and a Council Tax Information Letter will be issued to inform local authorities of the changes.

## **10. Impact**

10.1 The changes in the 2010 Regulations will only affect businesses, charities or voluntary bodies if they are council tax or business rates debtors who pay their

outstanding amounts after an application for a warrant for committal has been made but before it has been issued. They would have to pay the increased maximum costs permitted by the new Regulations.

10.2 An Impact Assessment is attached to this memorandum.

10.3 The impact on the public sector is minimal.

## **11. Regulating small business**

11.1 The changes in the 2010 Regulations will have no particular impact on small businesses.

## **12. Monitoring & review**

12.1 CLG will review the policy when the Ministry of Justice next proposes to increase court fees for committal.

## **13. Contact**

Tim Fairclough of Business Rates and Valuation Division at Communities and Local Government (tel: 0303 44 43609 or email: [tim.fairclough@communities.gsi.gov.uk](mailto:tim.fairclough@communities.gsi.gov.uk)) can answer any queries regarding the instrument.

## Summary: Intervention & Options

<b>Department /Agency:</b> <b>Department for Communities &amp; Local Government</b>	<b>Title:</b> <b>Impact Assessment of certain maximum costs that billing authorities can reclaim from debtors</b>	
<b>Stage:</b> Final Proposal	<b>Version:</b> 1	<b>Date:</b> 11 March 2010
<b>Related Publications:</b> Ministry of Justice Consultation on Civil Court Fees 2008 <a href="http://www.justice.gov.uk/consultations/docs/civil-court-fees-2008-consultation-paper-cp31-08.pdf">http://www.justice.gov.uk/consultations/docs/civil-court-fees-2008-consultation-paper-cp31-08.pdf</a>		

**Available to view or download at:**

**Office of Public Sector Information website:**

[http://www.opsi.gov.uk/legislation/about\\_legislation](http://www.opsi.gov.uk/legislation/about_legislation)

**Contact for enquiries:** Tim Fairclough

**Telephone:** 0303 44 43609

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

Subordinate legislation limits the amount that a billing authority can recover as a result of the court cost for committal of a council tax or business rates debtor in cases where the outstanding amount has been paid after an application for a warrant for committal has been made, but before it has been issued. To enable billing authorities to continue to recoup their costs these limits need to be raised to take account of increases in court fees introduced in July 2009 in respect of council tax and those which will be introduced by the Ministry of Justice in respect of business rates from 6 April 2010.

**What are the policy objectives and the intended effects?**

To enable billing authorities to continue to recoup the costs of - (i) the increased court fees, and (ii) the effects of inflation (since 2006, when last amended) to ensure that these costs are not a burden on billing authorities' budgets.

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

This Impact Assessment considers two options - 1) do nothing and allow for the increased costs to be a burden on billing authorities budgets or 2) an increase in the limits to enable billing authorities to recoup the costs of committal from debtors of increased court fees and inflation of a billing authority's administrative costs. The preferred option is option 2 because the Government does not want billing authorities to face an extra burden.

**When will the policy be reviewed to establish the actual costs and benefits and the achievement of the desired effects?** Communities and Local Government will review the policy when the Ministry of Justice next proposes to increase court fees for committal. The date for such a review is not yet known. CLG will review using MoJ's decisions on court fees and the RPI for uprating the change in billing authorities' administrative costs.

**Ministerial Sign-off** For final proposal/implementation 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:

Barbara Follett

Date: 11 March 2010

## Summary: Analysis & Evidence

<b>Policy Option: To increase the cost limits</b>	<b>Description: To increase the limits to take account of the increased court fees and the effects of inflation on billing authorities' administrative costs.</b>
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<b>COSTS</b>	<b>ANNUAL COSTS</b>		Description and scale of <b>key monetised costs</b> by 'main affected groups' The proposed policy will lead to an increased cost to debtors relative to the do nothing scenario, under which debtors are not required to pay the full costs billing authorities incur in pursuing these debtors through the courts. The proposed policy will require debtors to pay the higher fees and administrative costs.
	<b>One-off (Transition)</b>	<b>Yrs</b>	
	£	1-6m	
	<b>Average Annual Cost (excluding one-off)</b>		
		<b>Total Cost (PV)</b>	<b>£ 9m - 56m</b>

Other **key non-monetised costs** by 'main affected groups' There are no non-

<b>BENEFITS</b>	<b>ANNUAL BENEFITS</b>		Description and scale of <b>key monetised benefits</b> by 'main affected groups' The proposed policy will lead to a benefit to billing authorities relative to the do nothing scenario. The proposed policy will allow them to recover the higher costs associated with taking debtors to court.
	<b>One-off</b>	<b>Yrs</b>	
	£	10	
	<b>Average Annual Benefit</b>		
		<b>Total Benefit (PV)</b>	<b>£ 9m - 56m</b>

Other **key non-monetised benefits** by 'main affected groups' There are no non-monetised benefits.

**Key Assumptions/Sensitivities/Risks** The numbers depend on the assumptions made about the number of debtors. These centre on the assumption that the majority of applications are captured by the HM Court Services' Intranet Fees Accounting System (IFAS) and that this number does not change as a result of the adoption of the new policy. Increasing the number of debtors will increase the estimated annual impact range of £1-6m. The RPI has been used to decide the level of increase in billing authorities' costs because that is the standard index for uprating costs. The proposal to use RPI was tested on three billing authorities identified by the Chartered Institute of Public Finance and Accountancy who agreed.

Price Base Year 2009	Time Period Years 10	<b>Net Benefit Range (NPV)</b> <b>£ 0</b>	<b>NET BENEFIT (NPV Best estimate)</b> <b>£ 0</b>
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What is the geographic coverage of the policy/option?	England
On what date will the policy be implemented?	6 April 2010
Which organisation(s) will enforce the policy?	Billing authorities
What is the total annual cost of enforcement for these organisations?	£ 0
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?	£ 0
What is the value of changes in greenhouse gas emissions?	£ 0
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?	Yes/No	Yes/No	N/A	N/A

<b>Impact on Admin Burdens Baseline</b> (2005 Prices)				(Increase - Decrease)
Increase	£ De	Decrease	£	<b>Net</b> £ De minimis

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



[Use this space (with a recommended maximum of 30 pages) to set out the evidence, analysis and detailed narrative from which you have generated your policy options or proposal. Ensure that the information is organised in such a way as to explain clearly the summary information on the preceding pages of this form.]

### Background

In cases where a council tax or business rates debtor pays outstanding sums after an application for a warrant for committal has been made but before it has been issued subordinate legislation prescribes limits on the costs that the billing authority can recover from the debtor in respect of committal costs the authority has incurred. The existing limits are set out in Schedule 4 to the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 (SI 1989/1058) ('the NDR Regulations') and Schedule 6 to the Council Tax (Administration and Enforcement) Regulations 1992 (SI 1992/613) ('the Council Tax Regulations').

As a result of the increased court fees for committal in the Magistrates' Courts Fees (Amendment) Order (SI 2009/1496) ('the Court Fees Order') - £240 for a warrant for commitment and £75 for an arrest warrant - it is necessary to ensure that this increased burden is not transferred to billing authorities' budgets. On top of those increases it is necessary to allow billing authorities to pass on the administrative costs they face in pursuing debtors through the courts. We have assumed an increase in such costs in line with inflation. The new Regulations attached to this Impact Assessment will set the new limits which cover the court fees and administrative costs and ensure that a billing authority can recoup their full costs of committal.

### Economic costs and benefits

#### **Option 1: Do nothing**

Leaving the present limits unchanged would mean that billing authorities would, in certain circumstances, be unable to continue to recover from debtors all the costs that they had incurred in paying the higher court fees, thus exerting upward pressure on council tax. Such unfunded costs falling to billing authorities usually lead to pressure on council tax.

#### **Option 2: Uprate the cost limits**

This option simply involves uprating the limits to allow for recovery of:

- the increased court fees;
- the effect of inflation on billing authorities' administrative costs. (These costs are already reflected in the NDR and Council Tax Regulations.)

### Evidence base for amendment

The Ministry of Justice carried out a public consultation that closed on 4 March 2009. This consultation can be viewed at <http://www.justice.gov.uk/docs/civil-court-fees-2008-consultation-paper-cp31-08.pdf>.

That consultation determined the level that court fees were to be set at. The increased court fees are specified in The Magistrates' Court Fees (Amendment) Order 2009.

In the light of these increased fees CLG carried out a limited consultation to explore whether the administrative costs billing authorities were allowed to pass on to debtors were sufficient. This consultation indicated that the costs billing authorities incurred had increased in line with inflation. It was determined that the maximum value of administrative costs that billing authorities are allowed to transfer to debtors should also be increased by inflation.

The maximum value of administrative costs billing authorities were allowed to pass on to debtors were last amended in April 2006. The percentage change in the RPI index from April 2006 to April 2009 is 8.3%. Applying this increase to the administrative costs from April 2006 shows that the maximum value of administrative costs that billing authorities can transfer to debtors needs to be increased by £5 (rounded to the nearest £). The maximum value of the administrative costs billing authorities will be allowed to charge debtors is shown in Table 1b.

### **Costs that billing authorities will be able to pass on to debtors**

In addition to the proposed £5 increase in maximum administrative charges billing authorities will also be able to pass on the cost of the court fees that they incur. Table 1a below shows the full costs billing authorities are currently able to pass on to debtors.

**Table 1a: Costs billing authorities pass on to debtors in 2006**

<b>Item of expenditure</b>	<b>Court fees</b>	<b>Administrative Costs</b>	<b>Maximum charges</b>
For the issue of a warrant	£25.00	£60.00	£85.00
For the issue of an arrest warrant with bail	£25.00	£60.00	£85.00
For the issue of an arrest warrant without bail	£40.00	£65.00	£105.00

Under the new schedules an issue for a warrant (previously £25) is now referred to as an application for a warrant for commitment (£240). The fees for the issue of an arrest warrant with bail (£25) and for the issue of an arrest warrant without bail (£40) are both now referred to as an application for an arrest warrant (£75). Table 1b below shows the fees for these applications under the new schedules. These are already being charged to billing authorities in council tax cases.

**Table 1b: Proposed costs billing authorities pass on to debtors after 6 April 2010**

<b>Item of expenditure</b>	<b>Court fees (set in 2009-10)</b>	<b>Administrative costs</b>	<b>Maximum charges</b>
An application for a warrant for commitment	£240.00	£65.00	£305.00
An application for an arrest warrant	£75.00	£70.00	£145.00

Table 1c shows the increased maximum amounts, under the new schedules and the change in the maximum charge which billing authorities will be able to pass on to the debtors once the proposed changes are implemented.

**Table 1c: Proposed changes in the maximum charge to debtors**

Item of expenditure	Maximum charges under old schedules	Maximum charges under new schedules	Change in the maximum charge
An application for a warrant for commitment	£85.00	£305.00	£220.00
An application for an arrest warrant	Previously; the issue of an arrest warrant with bail		£60.00
	Previously; the issue of an arrest warrant without bail	£145.00	
		£105.00	£40.00

**Estimated numbers affected by this change**

The HM Court Services' Intranet Fees Accounting System (IFAS) captures information from individual accounting centres on the number of committal applications issued. The average number of applications for committals that have been made but not issued between 2005-06 and 2008-09, the latest year available, was 27,057. Before 2005-06, no figures were centrally collected as the magistrates' courts were not part of HM Court Services.

These figures show that on average 27,917 applications are issued each year, on average 860 had committal orders made. Of the remaining 27,057 (or 96.5%) it is not possible to identify how many relate to either the debtor paying the outstanding sums, after an application for a warrant for committal had been made, but before it was issued, or how many of the committal applications were withdrawn by the billing authority. It is therefore assumed that 27,057 is on average, the maximum number affected by this change ( see **Key assumptions, sensitivities and risks** for more information).

This is the only centrally collected statistical data on court fees for council tax and National Non Domestic Rates committal applications, but unfortunately it is not a complete record. Data are captured by IFAS regarding committal applications that are issued and when an order has been made. HMCS officials have stated that the volumes (for committal orders) provided refer to the majority of committal orders.

**Estimated amount billing authorities will transfer to debtors**

Multiplying the maximum number of debtors likely to be affected by this change (27,057) by the increase in costs that can be passed on to debtors (£40.00, £60.00 or £220) will provide an estimate of the increase in the amount that billing authorities will be allowed to pass on to debtors in the future, given that the amount of debtors is not affected by the proposed policy. This approach gives a range of estimates for the value of the transfer from **circa £1m to circa £6m**; they vary depending on which application outlined in Table 1c is received by all (100%) debtors.

Owing to the uncertainty around the number of people affected by this change a sensitivity analysis has been undertaken to show the range of possible values the transfer from billing authorities to debtors may take. Table 2 outlines this range.

There is a possibility that the increase in costs to debtors may lead to a reduction in the number of debtors as they try to avoid penalties. Whilst there is no evidence to show that this could occur, Table 2 also illustrates the impact on the estimated transfer to the debtors with a reduced number of debtors.

**Table 2: Sensitivity analysis around the increased amount billing authorities will transfer to debtors**

		An application for an arrest warrant		For the issue of a warrant
		<i>Previously</i> ; the issue of an arrest warrant without bail	<i>Previously</i> ; the issue of an arrest warrant with bail	
Increase in amount LA can pass on to debtors for different applications		<b>£40.00</b>	<b>£60.00</b>	<b>£220.00</b>
Percentage change from IFAS figure	Number of debtors affected	Increase in <b>maximum</b> amount (£000's) that can be passed on to debtors <sup>1</sup>		
-30%	18,940	758	1,136	4,167
-20%	21,646	866	1,299	4,762
-10%	24,352	974	1,461	5,357
<b>0</b>	<b>27,057</b>	<b>1,082</b>	<b>1,623</b>	<b>5,953</b>
10%	29,763	1,191	1,786	6,548
20%	32,469	1,299	1,948	7,143
30%	35,175	1,407	2,110	7,738
40%	37,880	1,515	2,273	8,334
50%	40,586	1,623	2,435	8,929
60%	43,292	1,732	2,598	9,524
70%	45,998	1,840	2,760	10,119
80%	48,703	1,948	2,922	10,715
90%	51,409	2,056	3,085	11,310
100%	54,115	2,165	3,247	11,905

1. all numbers have been rounded to the nearest thousand

### Estimated costs over a 10 year period

These figures represent the annual value of the transfer of the costs incurred by billing authorities to debtors. Table 3 calculates the Net Present Value of these costs if the assumptions made above hold over a ten year period. These NPV figures are based on the standard discount rate of 3.5%

**Table 3: Net Present Value of transfer from billing authorities to debtors over a 10 year period**

Annual Costs		£1m	£6m
Discount factor	Year	Cumulative NPV (£million)	
1.00	2010-11	1.00	6.00
0.97	2011-12	1.97	11.80
0.93	2012-13	2.90	17.40
0.90	2013-14	3.80	22.81
0.87	2014-15	4.67	28.04
0.84	2015-16	5.52	33.09
0.81	2016-17	6.33	37.97
0.79	2017-18	7.11	42.69
0.76	2018-19	7.87	47.24
0.73	2019-20	8.61	51.65
0.71	2020-21	9.32	55.90

### Key assumptions, sensitivities and risks

Based on advice from HMCS, the sensitivity analysis assumes that the majority of committal applications are captured by IFAS. However, it is important to note that, whilst the analysis may not have captured all the committal applications, all committal applications captured may not lead to a committal order for reasons such as the case being withdrawn, issued in error, address unknown or no case to answer. Therefore, whilst all committal applications may not have been captured, it could be that there are fewer committal applications actually resulting in a committal order. As there is no evidence to show how many are affected, the estimates made are the best available.

As there is no information about the proportion of committal applications that fall into each of the categories a range has been used to show the possible values the transfer could take.

### **Social costs and benefits**

There are no estimated social costs or benefits associated with the proposed change.

### **Environmental costs and benefits**

There are no estimated environmental costs or benefits associated with the proposed change.

### **Impact on “main affected groups”**

The main affected groups are those council tax or business rates debtors who pay their outstanding amounts after an application for a warrant for committal has been made but before it has been issued. They would have to pay the higher maximum costs permitted by the new Regulations. Billing authorities will benefit from being able to recover the costs they incur.

### **Enforcement**

Billing authorities enforce council tax and non-domestic rating legislation. The proposed change will not significantly affect enforcement.

### **EU requirements**

The proposed change does not relate to any EU legislation.

### **Value of offsetting measures**

N/A

### **Greenhouse emissions**

The proposed change does not affect greenhouse emissions.

### **Competition assessment**

The initial screening test was completed and concluded that the proposed change would not require a full competition assessment.

### **Small business impact test**

There is no particular impact on small business.

### **Rural proofing**

The proposed change is expected to have broadly equivalent impacts in rural and urban areas.

### **Race equality**

The initial screening test was completed and concluded that the proposed change would not require a full race equality impact assessment.

### **Disability equality**

The initial screening test was completed and concluded that the proposed change would not require a full disability equality impact assessment.

### **Gender equality**

The initial screening test was completed and concluded that the proposed change would not require a full gender equality impact assessment.

### **Health impact test**

The initial screening test was completed and concluded that the proposed change would not require a full health impact test.

### **Human rights**

Article 1 of the First Protocol provides that every natural or legal person is entitled to the peaceful enjoyment of his possessions and may not be deprived of them except in the public interest and subject to conditions provided for by law and by the general principles of international law. These provisions are stated not in any way to impair the right of a State to enforce such laws as it deems necessary to secure the payment of taxes or other contributions or penalties. The Department is of the view that the proposed change is both proportionate and in the public interest.

### **Implementation / next steps**

This Impact Assessment has been prepared in respect of the Regulations that will implement the proposed change.

## 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	Yes/No
Small Firms Impact Test	Yes/No	Yes/No
Legal Aid	Yes/No	Yes/No
Sustainable Development	Yes/No	Yes/No
Carbon Assessment	Yes/No	Yes/No
Other Environment	Yes/No	Yes/No
Health Impact Assessment	Yes/No	Yes/No
Race Equality	Yes/No	Yes/No
Disability Equality	Yes/No	Yes/No
Gender Equality	Yes/No	Yes/No
Human Rights	Yes/No	Yes/No
Rural Proofing	Yes/No	Yes/No

## **Annexes**

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