



House of Commons
Environmental Audit
Committee

**Government Response
to the Committee's
Fourth Report, Pre-
Budget Report 2002,
of Session 2002-03**

**Third Special Report of Session
2002-03**

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The Environmental Audit Committee

The Environmental Audit Committee is appointed by the House of Commons to consider to what extent the policies and programmes of government departments and non-departmental public bodies contribute to environmental protection and sustainable development; to audit their performance against such targets as may be set for them by Her Majesty's Ministers; and to report thereon to the House.

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The Reports and evidence of the Committee are published by The Stationery Office by Order of the House. All publications of the Committee (including press notices) are on the Internet at: www.parliament.uk/parliamentary_committees/environmental_audit_committee.cfm. A list of Reports of the Committee in the present Parliament is at the back of this volume.

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THIRD SPECIAL REPORT

PRE-BUDGET REPORT 2002: GOVERNMENT RESPONSE TO THE COMMITTEE'S FOURTH REPORT OF SESSION 2002-03

1. The Environmental Audit Committee published its Pre-Budget Report 2002 on 1 April 2003 as HC 167.
2. The Government's response to the Committee's Report was received on 29 April 2003 in the form of a memorandum to the Committee. It is reproduced as an Appendix to this Special Report.
3. We intend to pursue the issues raised in our Report further in the light of the Government's Response.

Appendix

GOVERNMENT RESPONSE TO THE FOURTH REPORT OF THE ENVIRONMENTAL AUDIT COMMITTEE, SESSION 2002-03 (HC 167)

PRE-BUDGET REPORT 2002

Overview

1. Pre-Budget 2002 introduced a number of measures in terms of environmental tax policy—an increase in the Landfill Tax escalator, the reform and replacement of the Landfill Tax Credit Scheme, and a proposed cut in bioethanol duty. However, these hardly constitute major initiatives, and this reinforces the impression that the Treasury's strategic objective of shifting the burden of taxation from 'goods' to 'bads' is in danger of stalling. Indeed, we see little evidence of an environmental tax strategy as such.

The 1997 statement of intent on environmental taxation made clear that the Government's aim was to over time, to reform the tax system to increase incentives to reduce environmental damage. In doing this policy developments needed to meet test of good taxation. The Government believes this aim is being achieved. This has also been recognised by many other international bodies and groups, for example the EU Commission's review of the taxation of cars, the OECD commented that the UK had made 'noteworthy progress in achieving a number of its environmental objectives', and the recent review by the United Nations Framework convention on climate change.

Since 1997 the Government has made good progress towards ensuring that effective environmental economic instruments are in place so that the UK meets its Kyoto target of reducing greenhouse gas emissions and meets other environmental objectives. The introduction of fiscal incentives for road fuels, such as ultra low sulphur fuels, biodiesel and hydrogen, the restructuring of vehicle excise duty and the company car tax regimes so that they are now environmentally focused, landfill tax increases and the climate change levy and emissions trading schemes are but a few of the initiatives introduced.

More recently, to underpin the 1997 statement of intent on environmental taxation, the Government set out further principles for the development of environmental taxation in 'Tax and the environment: using economic instruments', which was published with the Pre-Budget Report. This also demonstrated the approach that the Government has taken in implementing environmental tax measures. Getting the right policies and tackling environmental impacts in the most efficient and sensible way involves time,

consultation and careful policy development, but as demonstrated by progress to date and work in hand, this has not been at the expense of progress but rather made that progress possible. ‘Tax and the environment: using economic instruments’ is not and was not designed to be a summary of economic instruments used for environmental policy purposes.

Specific fiscal issues

2. We strongly feel that the Treasury could do far more to set out a coherent, long-term strategy for fuel duties, and demonstrate how the current incentives for biofuels, road fuel gases (e.g. LPG), and hydrogen fit into this. If biofuels are to play a role, the Treasury should also set specific targets for take-up by which the effectiveness of its fiscal strategy can be judged—before the EU forces us to do so.

The Treasury does have a coherent strategy for fuel duties. Decisions are taken to reflect a range of environmental, economic and social considerations, building on the analysis provided by other Government departments. This takes full account of the principles on environmental taxation set out in ‘Tax and the environment: using economic instruments’. The Government’s approach is as follows.

Firstly, tax rates should include environmental costs, which are not otherwise factored into the prices users pay. Secondly, for the main road fuels, tax rates should also take into account other external costs including congestion and accident costs as well as the Government’s wider social and economic objectives, including raising revenue. Thirdly, where there is evidence that alternative fuels are less environmentally-polluting, the Government will consider giving a duty differential relative to the main road fuel rates. This differential will reflect the monetised environmental benefits offered by the fuel concerned. However, it would not be appropriate for the Government to adopt a one-size-fits-all approach: there may be a number of additional factors, which need to be taken into account before selecting a given duty differential.

For example:

- *The duty differentials for biodiesel and those for bioethanol from January 2005 have been set at a higher rate than the monetary valuation of the fuels’ environmental benefits would justify, taken in isolation.*
- *The duty differential for sulphur free fuels from September 2004 has been set with consideration given to the greater long-term reductions in carbon dioxide emissions when used in new engine technologies and further air quality improvements over ultra low sulphur fuels.*
- *The duty differential for road fuel gases, guaranteed in real terms to 2004 (at the earliest), is also set at a higher rate than the monetary valuation of these fuels’ environmental benefits would justify, taken in isolation. Again there is a clear reason for having gone beyond the environmental benefits alone. The environmental benefits of road fuel gases are seen principally in local air quality benefits; also, in the case of natural gas in heavy vehicles, substantially lower engine noise. The*

environmental valuations of these costs are highly dependent on the location and the numbers of people affected by the impacts. Hence these fuels may be particularly desirable in specific locations, notably urban areas: to this extent, road fuel gases also add to fuel diversity. Consequently the duty differential took into account that such benefits would depend on large fuelling infrastructure costs. Road fuel gases may also help to improve the security of fuel supplies.

However, the Government also recognises that relative environmental benefits of fuels can change over time as technology evolves - both that of alternative fuels and vehicles, and of mainstream fuels and vehicles. The Government needs to strike the right balance between giving certainty and appropriate future signals, given investment lead times, and maintaining flexibility in order to be able to respond to new information and technologies as they emerge. It is for this reason that the Government has made some commitments but has not guaranteed duty differentials for long periods into the future.

The Government will be consulting shortly on how best to ensure that future support for road fuel gases continues to reflect environmental and other policy objectives, with a view to announcing decisions on future duty rates and other forms of support in the 2003 Pre-Budget Report.

Where fuels continue to offer environmental and other policy benefits, the Government will continue to offer an appropriate duty incentive.

Looking to the future, the long-term objective will be to move progressively to very low-carbon transport economy. Both renewably-produced hydrogen and biomass-based fuels are likely to be important here. The Energy White Paper, *Our energy future - creating a low carbon economy*, stressed the need for a strategic approach to the shift, and it announced that the Government would over the next year produce an assessment of the overall energy implications of both hydrogen and biomass-based fuels, and develop roadmaps of the transition to these new fuels and vehicles.

The EU has already been considering the use of bio and other renewable fuels, and the UK has been active in shaping EU policy in this area. The recent Directive on Biofuels requires Member States by July 2005 to set indicative targets for sales of bio and other renewable fuels for 2005 and 2010. The assessment described above will assist the Government in considering the appropriate indicative targets for the UK.

3. It will take at least nine years for the Landfill Tax to reach £35 per tonne— widely seen as the minimum level required to stimulate significant changes in behaviour. We recommend that the Treasury increases the rate of Landfill Tax more steeply than is currently proposed, so as to reach this level in a much shorter period of time.

The Budget confirmed that the standard rate of landfill tax would be increased by £3 per tonne in 2005-06 to £18 per tonne, and by at least £3 per tonne in the years thereafter, on the way to a medium- to long-term rate of £35 per tonne.

The time taken for the landfill tax to reach £35 per tonne will depend on the rate of increase beyond 2005-06. The Government will make further decisions on the most effective rate of increase as more information becomes available on the likely effectiveness of the package of waste policy measures.

However, the clear statement that the rate will reach £35 per tonne in the medium- to long-term should give the waste industry the confidence it needs to invest in alternative waste management options. It is widely recognised that changing infrastructure for managing waste can take a considerable period of time and a rapid rate of increase in the tax could lead to disposal costs going up before the industry is able to respond.

A more gradual rate of increase also gives businesses that produce waste time to reduce their volumes of waste and to develop alternative waste disposal options. The Government recognises the concerns that business has about the potential increase in the tax and the phasing-in of the increases will help to reduce any adverse impacts on business.

4. Our suspicion remains that the Government saw reducing the Landfill Tax Credits Scheme as a way of obtaining finance for strategic central initiatives for which it would otherwise have had to find additional funding. We are also amazed that—after such a protracted course of deliberation and consultation—the Government has not made available any information about the public spending programme which will largely replace it.

The Budget confirmed that the Government has implemented the reform of the landfill tax credit scheme (LTCS) so that approximately two-thirds of the funding flowing through the scheme is converted to public spending. This reform will deliver a more strategic and coherent approach to spending on waste, which could not be achieved with the existing scheme. It also responds to the criticisms of the scheme by the Public Accounts Committee, the Environment, Transport and Regional Affairs Committee, and the National Audit Office, which have all criticised the scheme for its lack of transparency and accountability, its lack of indicators of value for money, and the weak incentives which it has given to provide effective funding for sustainable waste management. The Strategy Unit report 'Waste not want not' also recommended that the LTCS should be reformed into a public spending scheme given the need for a coherent and coordinated approach to strategic waste management. Transitional funding arrangements have been put in place for those projects expected to continue into the current year.

The Budget also announced that the replacement spending programme in England will seek to help households reduce the amount of waste they produce, increase access to doorstep collection of materials for recycling, promote the development of new and viable waste management technologies, and provide local authorities with the support they need to develop best practice. DEFRA will announce details of the programme after the end of the local government election period in England.

5. The Treasury must clarify its position on VAT with regard to energy efficiency products in the light of our concerns and the legal precedent which the Association for the Conservation of Energy has cited.

ACE is mistaken when they suggest in their briefing that we can introduce a reduced rate of VAT for energy-saving materials purchased for DIY installation, in the UK, without contravening European legislation. The European Court of Justice case in 1988 – to which the ACE briefing refers – concerned the scope of the UK's zero rates. The Court held that zero-rating could only be justified for clearly-defined social reasons and for the benefit of the final consumer. As a consequence, the UK was forced to restrict the scope of a number of our zero rates. For example, we had to give up the zero rate for the construction of new commercial buildings, news services not supplied to a final consumer, and water and sewerage for industrial use.

The Government set out the position on this point in its response of 29 January to the committee's request for information of 8 January. This made it clear that Annex H of the 6th VAT Directive only applies to services and does not allow a reduced rate for goods sold for DIY installation. The legal case which the Association for the Conservation of Energy has cited concerns the definition of work carried out as part of a social policy and is therefore not relevant in this context.

However, the Government has pressed the European Commission to bring forward early proposals to allow a reduced rate of VAT for energy-saving materials purchased by private individuals for DIY installation. The Commission has indicated that it will consider this request as part of the wider review of VAT reduced rates scheduled for this year. The Government will continue to press for this addition to the list of permissible reduced rates in the forthcoming negotiations on the Commission's proposals.

6. We recommend that the Treasury immediately institutes research into the present perverse taxation of building on brownfield and greenfield sites, and publishes the results.

The Budget announced that Kate Barker has been asked by the Government to conduct a review of issues affecting housing supply in the UK – the review will involve consultation with key stakeholders to establish views and to inform analysis. If appropriate, the review will identify options for Government action, including the use of fiscal instruments.

In particular the review is to look at the role of competition, capacity and finance of the house-building industry, and the interaction of these factors with the planning system and sustainable development objectives. It will deliver an interim report to the Chancellor and the Deputy Prime Minister by autumn 2003.

The Government also keeps all aspects of the tax system, including their impact on the construction sector, under review.

7. The Government's Climate Change Strategy for reducing greenhouse gases is seriously off-course, and current progress and future projections must be reviewed as a matter of urgency. There is clearly a need for fiscal instruments to play a greater part in bringing carbon reductions back on track, and the Treasury must set out how it proposes to achieve this.

As the recent in-depth review by the United Nations Framework convention on climate change summarised, they were impressed with UK's achievements, the quality of reporting and research and the range of policies and measures introduced to tackle climate change. Their report also stated that it is their view that the UK will meet the Kyoto target by a significant margin.

Provisional data for 2002 point to a reduction of UK carbon dioxide emissions of 3.5 per cent between 2001 and 2002. Total greenhouse gas emissions in 2002 are estimated to have been between 14 and 15 per cent below the 1990 level, taking this provisional data for carbon dioxide into account.

The Government is therefore confident that UK's Climate Change Programme remains on-course. However, future projections will be reviewed as part of the Government's review of the Programme during 2004.

8. We are astonished by the views the Secretary of State for Transport has recently expressed in relation to the environmental impacts of aviation; and by his disregard for joined-up government and the manner in which he has attempted to pre-empt the Treasury consultation on this issue. His comments demonstrate a failure in the mechanisms which the Government has put in place to embed sustainable development at its heart, and are particularly surprising in view of the great emphasis the Prime Minister placed on environmental objectives in his recent speech.

It should be made clear that there is a joined-up process across all departments and, to underline this fact, the discussion document 'Aviation and the environment: the use of economic instruments' is a joint Treasury and the Department for Transport paper and these departments are jointly hosting discussions with stakeholders.

EAC appears to be relying on reported comments rather than inviting the Secretary of State to set out his view. The Committee's astonishment is quite misplaced.

The Government is committed to a sustainable airports policy, which means striking a balance between the social and economic benefits and adverse environmental impacts of air travel.

— This implies aviation meeting the cost of environmental damage it causes, as reaffirmed in the Discussion Document.

- That is very different policy from measures to micro-manage demand; such a proposition, certainly if taken to the extreme, would be unreasonable.
- The Department for Transport and Treasury will engage open-mindedly in the forthcoming discussions.

9. Progress on developing fiscal instruments, in particular to reduce fertiliser use, has been very slow and the Treasury—in conjunction with DEFRA—needs to address this urgently. The Treasury should utilise the revenues from such sources to provide matching funding for environmental land-management schemes, exploiting the opportunity offered in this respect by recent reforms of the Common Agricultural Policy.

The Government published a review of the environmental impacts and the case for using economic instruments to tackle them in December 2002¹

The Government is now investigating in detail the actions that may be required to tackle diffuse water pollution. A discussion paper on the issues involved will shortly be published by Defra. This will be followed by a consultation later this year.

The Treasury's review of its environmental tax strategy

10. While the Treasury's review of its environmental tax strategy is welcome, we question the process by which the review was conducted and its outcome. In particular:

- **no terms of reference were formally set, and the review was conducted in relative secrecy;**
- **Tax and the Environment is to be the only output from the review. Yet this document is not a strategy, and it fails to spell out how the Treasury is to shift the burden of taxation from 'goods' to 'bads';**
- **While the Treasury's latest Public Service Agreement now includes an environmental objective, no targets have been set for it; and**
- **A strategy also requires a mechanism for regularly evaluating and monitoring progress, and the Treasury should produce an annual report to do so.**

The Government described the objectives for this review in its response to the committee of 29 January. 'Tax and the environment: using economic instruments' sets out the principles that the Government believes should underpin intervention to protect and improve the environment, and the role of economic instruments in this respect. It also sets out the Government's approach to environmental taxation and describes how the approach will continue to be developed in the light of experience. The paper has been welcomed by environmental groups.

¹ *Using economic instruments to address the environmental impacts of agriculture*, Defra, December 2002

The Government has environmental strategies in which tax may be an important part; but an environmental tax strategy per se is a means not an end so principles and process for determining means is appropriate. Individual environmental tax measures are taken forward as part of the Budget process. 'Tax and the environment' does not therefore set out specific proposals for future taxes. However, it shows how the Government is prepared to put in place long-term signals as it has done, for example, with the increase in the landfill tax.

The fact that the Treasury's Public Service Agreement now includes an environmental objective demonstrates the Government's commitment to ensuring that environmental improvement is embedded into the Treasury's policy development process.

Progress with environmental tax measures is reported in tables 7.1 and 7.2 of the Budget and Pre-Budget Reports. The Government does not believe that any additional annual Government reports are required. It does however continue to welcome the important role of the Environmental Audit Committee in reporting on the Government's progress on sustainable development, and hopes that this process will include progress on the Treasury's new environmental objective.

11. In placing such emphasis on a formal set of criteria for environmental taxation and the development of proposed environmental taxes, the Government has now effectively put in place a more stringent regime than exists in any other area of taxation. Our concern is that these criteria may act as barriers to the introduction of further environmental taxes. Indeed, we are entitled to ask what criteria govern other tax regimes, and what overall balance which the Government seeks to achieve between different tax regimes such as income tax, property taxes, and National Insurance. Where are the formal documented tax strategies which underpin these?

'Tax and the environment: using economic instruments' sets out the criteria that the Government will use to judge new proposals for environmental tax measures. These criteria are not intended to be barriers to new taxes; instead, they demonstrate how taxes need to be designed in order to achieve their objectives efficiently while avoiding adverse side-effects. Many similar criteria apply to other taxes.

The HM Treasury website details the Government's overall tax objective, which is to promote a fair and efficient tax and benefit system with incentives to work, save and invest. For this objective to be achieved, the tax system needs to minimise distortions and to avoid giving inefficient incentives to particular forms of economic activity. Each Budget and Pre-Budget Report demonstrates how the Government is continuing to develop the tax system to achieve this.

12. Environmental taxes still raise very little money. It is our belief that, if the huge scale of the environmental challenges facing us are to be addressed, environmental taxes and fiscal incentives will need to play a far larger part than they currently do. Our own view is that the Government should use such instruments flexibly to support

environmental policy objectives, targets, and standards; and use monetary valuation only where it can credibly capture the major costs and benefits.

Environmental taxes already play a significant role in the Government's environmental policy, alongside other instruments such as carbon emissions trading. It is important that Government meets its environmental objectives in the most efficient and effective way, and makes use of the most efficient mix of instruments. This may imply a role for taxes, but that will not always be the case. The approach we take to choosing instruments is set out in 'Tax and the environment: using economic instruments'. Within this context, taxes on energy use, waste and transport are all important policy instruments. In many areas the UK is a world leader.

The Government will continue to use environmental taxes. However, as set out in 'Tax and the environment: using economic instruments', the Government believes that, as far as possible, the levels at which environmental taxes are set should correspond with the relevant environmental costs. The Government recognises the difficulties involved in monetary valuation but does not regard this as a reason for not attempting to improve understanding of environmental costs. Nor does the Government think that limitations on valuations are such that the Government should not continue to follow a principled approach.

It is important to remember that the valuation of environmental costs is establishing as far as possible the value individuals across society place on these impacts when determining what type and scale of action is appropriate, rather than using the subjective judgements of particular interest groups.

Where there are relevant targets the Government will also take these into account when setting tax rates. As far as possible, the Government would like targets themselves to be based on valuation of environmental costs so that the costs of reaching the targets is proportionate to the environmental benefits which result. Uncosted targets have the danger that they are set at levels which either under- or over-value the environmental benefits.

13. There can be little doubt that the UK's present use of material resources is unsustainable, and the choice of resource productivity indicators must adequately reflect this. Resource productivity issues should be as prominent in the Pre-Budget Report as labour or economic productivity. We consider that the Treasury should be playing a much more active role in pushing forward development in this area.

The Government is committed to sustainable development, and using resources more efficiently has an important part to play in delivering this objective.

While the Government recognises that significant challenges remain, there is evidence that the UK is already making progress in this area. A study carried out by the Wuppertal Institute in 2002 concluded that economic growth in the UK is already

becoming decoupled from materials use and that UK resource productivity is within the top five of the European Union.

The Government will build on this progress in developing a strategy for sustainable production and consumption, in line with the commitments made at the World Summit on Sustainable Development in Johannesburg. Defra and DTI are leading on this work, with HM Treasury also playing an active role. The case for further indicators for resource use is one of the key issues that the strategy will consider. The Government recognises the significance of the challenge this work poses and will continue to work closely with EU and OECD experts active in this field.

While the strategy is under development the Government will maintain its practice of reporting regularly on progress towards sustainable development using the fifteen headline indicators identified in the UK Sustainable Development Strategy “A Better Quality of Life”.

Spending Review 2002

14. We are concerned that economic and social objectives are reflected in departmental Public Service Agreement targets, whereas environmental objectives are not.

Public Service Agreements (PSAs) are designed to ensure that the Government delivers policy outcomes effectively and that it focuses effort on its priorities for action. PSA targets enable the Government to demonstrate progress against specific priority outcomes, but are not intended to represent the entirety of the Government’s activities in a particular area of policy. For example, although the Government has not established a specific PSA target on improving water quality it nevertheless remains an important aspect of environment policy, with national and EU targets that must be achieved and against which progress is reported.

The Government believes that following Spending Review 2002 departmental PSAs and the targets they contain reflect fully the social, environmental and economic dimensions to sustainable development. The Government notes that in its report (paragraph 74 and corresponding table) the Environmental Audit Committee has omitted a number of environmental objectives and targets set in SR2002. For example, the table does not record HM Treasury’s new environmental objective (Objective 10 in its PSA) nor does it record DTI’s PSA target (target 4, shared with Defra) on reducing emissions of greenhouse gases.

Conclusion

15. The scale of environmental challenges facing the developed world is daunting. Fiscal policies can play an important role in altering over time both values and behaviour. In our view, the Treasury have set an excellent objective—over time, to reform the tax system to increase incentives to reduce environmental damage—but have yet to back

this up with an adequate strategy. We hope that they will take full account of our comments and recommendations, and that the Government will display greater commitment in taking this agenda forward.

The Government has introduced or reformed a range of important incentives to reduce environmental damage, including taxes on energy, transport, waste and aggregates; tax incentives to encourage environmentally-friendly technologies; and the introduction of the voluntary initiative on pesticides. The principles underpinning these measures are set out in 'Tax and the environment: using economic instruments', which also describes the approach that the Government has taken in putting these measures in place.

Government intervention must be proportionate and well targeted, and take account of other factors such as distributional effects and business competitiveness, which is key. This highlights the importance of well thought through approaches and well designed measures, but this also means taking time to get the measures right. But as progress shows, this has not been at the expense of existing or future action.

The Budget has announced a number of further measures, including a package of reforms to improve waste management, further enhanced capital allowances for environmentally-friendly technologies; and further measures to encourage cleaner road fuels and vehicles. The Government is also discussing the use of economic instruments and aviation and will consult shortly on specific measures to encourage domestic energy efficiency. These measures confirm the Government's commitment to using the tax system to help encourage environmental improvement, while recognizing the need also to ensure economic growth during a period of global economic downturn.

HM Treasury

28 April 2003

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Third	Comprehensive Spending Review: Government response and follow-up, HC 233 (<i>Reply, HC 70, Session 2000-01</i>)
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1997-98 Session

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Fourth	Climate Change: UK Emission Reduction Targets and Audit Arrangements, HC 899 <i>(Reply, HC 88, Session 1998-99)</i>