House of Commons
Committee of Public Accounts

The effective management of tax reliefs

Forty-ninth Report of Session 2014–15

Report, together with formal minutes relating to the report

Ordered by the House of Commons to be printed 23 March 2015

HC 892
Published on 26 March 2015
by authority of the House of Commons
London: The Stationery Office Limited
£0.00

Committee of Public Accounts

The Committee of Public Accounts is appointed by the House of Commons to examine "the accounts showing the appropriation of the sums granted by Parliament to meet the public expenditure, and of such other accounts laid before Parliament as the committee may think fit" (Standing Order No 148).

Current membership

Rt Hon Margaret Hodge (*Labour, Barking*) (Chair)
Mr Richard Bacon (*Conservative, South Norfolk*)
Guto Bebb (*Conservative, Aberconwy*)
Mr David Burrowes *(Conservative, Enfield, Southgate)*
Stephen Hammond (*Conservative, Wimbledon*)
Chris Heaton-Harris (*Conservative, Daventry*)
Meg Hillier (*Labour, Hackney South and Shoreditch*)
Mr Stewart Jackson (*Conservative, Peterborough*)
Andrea Leadsom (*Conservative, South Northamptonshire*)
Rt Hon Dame Anne McGuire (*Labour, Stirling*)
Austin Mitchell (*Labour, Great Grimsby*)
Stephen Phillips QC (*Conservative, Sleaford and North Hykeham*)
John Pugh (*Liberal Democrats. Southport)*
Nick Smith (*Labour, Blaenau Gwent*)

Powers

Powers of the Committee of Public Accounts are set out in House of Commons Standing Orders, principally in SO No 148. These are available on the Internet via www.parliament.uk.

Publications

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/pac. A list of Reports of the Committee in the present Parliament is at the back of this volume. Additional written evidence may be published on the internet only.

Committee staff

The current staff of the Committee is Sarah Petit (Clerk), Claire Cozens (Committee Specialist), James McQuade (Senior Committee Assistant), Sue Alexander, Jamie Mordue and Jim Camp (Committee Assistants) and Janet Coull Trisic (Media Officer).

Contacts

All correspondence should be addressed to the Clerk, Committee of Public Accounts, House of Commons, 7 Millbank, London SW1P 3JA. The telephone number for general enquiries is 020 7219 4099; the Committee's email address is pubaccom@parliament.uk

Contents

Summary

Tax and tax reliefs are plainly different and require different accountability arrangements. Put simply tax is where you get money in through taxation and a tax relief is where you make a conscious decision to forgo that income. Some reliefs are structural parts of the system to ensure a more progressive system or avoid double taxation. But other reliefs, costing some £100 billion a year, are designed to deliver a policy objective that could be met instead through spending programmes. HM Treasury and HM Revenue and Customs (HMRC) do not keep track of those tax reliefs intended to influence behaviour. They do not adequately report to Parliament or the public on whether reliefs are working as intended and what they cost and whether they represent good value for money. While HMRC is accountable for implementing and monitoring all tax reliefs, its statements about the extent of its responsibilities are inconsistent with its actual practices. HMRC accepts it has a role to assess, evaluate and monitor reliefs, but is unable or unwilling to define or to categorise reliefs by their purpose. While HMRC accepts the need for reporting the costs of tax reliefs, it does not see the merit in assessing the economy, efficiency and effectiveness of reliefs, or considering their cost effectiveness alongside that of alternative policy instruments such as spending programmes. HMRC does not generally assess the effectiveness of reliefs with specific objectives although in a few instances it does consider their impact on taxpayer behaviour. HMRC's failure to articulate a set of principles to guide its management and reporting of tax reliefs is a serious omission which it now needs to rectify.

Introduction

Tax reliefs form a distinct part of the tax system. New tax reliefs, and proposed changes to reliefs, are introduced through the annual Finance Bill, at which time their expected costs to the Exchequer are published. HM Treasury has lead responsibility for the policy design of tax reliefs, while HMRC is responsible for managing their implementation. Tax reliefs add to the complexity of the tax system and they carry risks, such as the possibility of them being used for tax avoidance. HMRC has the responsibility for ensuring such reliefs are effectively administered and meet the purpose intended by Parliament.

Conclusions and recommendations

1. **HMRC has not recognised fully its responsibilities for assessing the value for money of tax reliefs**. HMRC's reporting of tax reliefs does not enable Parliament to scrutinise them effectively to determine whether they are providing value for money. At present the focus is primarily on assessing new expenditure reliefs before they are introduced. The reliefs may be examined by the Treasury Committee and debated during the passage of the annual consideration of the Finance Bill. But these arrangements do not safeguard the value for money of reliefs once implemented as HMRC and HM Treasury provide little or no information by which they can be held to account for the accuracy of their cost estimates or whether tax reliefs are achieving their intended objectives. HMRC accepts it is accountable for monitoring, evaluating and assessing tax reliefs but contends this excludes the issue of the cost of a relief. We firmly reject this assertion. HMRC has to be accountable to Parliament for the value for money of tax reliefs. This requires meaningful reporting on their costs and the extent to which the intended policy objectives are being achieved.

   Recommendation*: Government may choose to implement particular policy objectives through tax reliefs. These decisions should be subject to the same examination of economy, efficiency and effectiveness as its pursuit of policy objectives through expenditure. HMRC should draw up a set of principles to guide its management and reporting of tax reliefs which make clear how it will discharge its responsibility to monitor, evaluate, and assess tax reliefs.*

2. **HMRC does not maintain or publish a complete and accurate list of tax reliefs setting out what each is intended to achieve.** HMRC publishes a list of current tax reliefs each year, showing an estimated cost, but the list is poorly defined, incomplete and inaccurate. Definitions of what is a tax relief is in itself contentious. The Office of Tax Simplification has identified 1,140 reliefs, compared to HMRC's list of 398. HMRC has identified only 46 reliefs that it considers are tax expenditures, but has not generally sought to define tax reliefs by their purpose. Yet the NAO estimates that 196 tax reliefs–about half of those on HMRC's list–were designed to have a specific impact on behaviour or to benefit particular groups. Our examination found

that HMRC does not publish any data on the cost of 42% of these 196 expenditure reliefs; HMRC does not collect data in 53 cases, and in a further 28 cases cost data is provided in tax returns but is not collected or published by HMRC. The National Audit Office also found published costs could significantly exceed forecasts, the most significant difference being the cost of Entrepreneurs' relief which exceeded HMRC's forecast by £2 billion. HMRC acknowledges it must produce more data and accepts it can improve the accuracy and consistency of such data.

Recommendation*: HMRC should set out how it intends to improve transparency of the costs of tax reliefs to Parliament. HMRC should publish and maintain an up to date list of tax reliefs using a definition agreed with the Office of Tax Simplification that sets out each relief's purpose and its cost to the Exchequer.*

3. **Tax reliefs add to the complexity of the system and may be exploited as a way of avoiding tax. HMRC does not effectively monitor changes in the cost of tax reliefs so is slow in identifying instances where a relief is being exploited for a purpose Parliament did not intend.** Monitoring whether the cost of a policy instrument is in line with expectations is a basic principle of sound financial management. But HMRC and HM Treasury often show a lack of curiosity about the cost of tax reliefs. HMRC has investigated sustained increases in the cost of seafarers' earnings deduction to rule out abuse, but has yet to do so for Entrepreneurs' relief which cost £2.7 billion in 2013-14. The costs of R&D tax relief increased from around £100 million in 2001 to over £1 billion in 2011-12 whilst the actual amount of business expenditure on R&D stayed more or less the same. We have seen examples of large increases in the cost of reliefs as a result of abuse. Spikes in the cost of Share Loss relief, Business Premises Renovation Allowance, and Film Tax Relief were all caused by the systematic use of these reliefs for tax avoidance. While HMRC has other means of detecting avoidance activity, it cannot be confident of the scale of avoidance activity without knowing and analysing changes in the cost of the relief over time.

Recommendation*: HMRC should regularly monitor variances between its forecasts of what tax reliefs will cost and what they actually cost. Where costs significantly exceed forecasts, it should seek positive evidence that the relief is working as intended and not being targeted for tax avoidance.*

4. **HMRC does not systematically evaluate the effectiveness of all tax reliefs intended to change behaviour.** Despite their significant costs, those tax reliefs with specific policy objectives are subject to much less scrutiny than government spending. We welcome HMRC's acceptance that it should be accountable for assessing, monitoring and evaluating tax reliefs. But HMRC does not systematically and consistently evaluate the impact of tax reliefs on taxpayers' behaviour. For example, HMRC is seeking to evaluate the extent to which R&D tax credits are influencing businesses' decisions to invest in R&D. However, there are other reliefs, some of which have existed for many years, such as Agricultural Property Relief, which have not been

evaluated. HMRC rarely, if ever, assesses whether a tax relief is an economic, efficient and effective way of meeting its policy objectives.

Recommendation*: Where the objective of a relief is to influence the behaviour of taxpayers, HMRC should regularly evaluate and report on whether it is achieving the desired impact and is doing so in a cost effective manner.*

5. **Departments' budgets are set without taking into account the cost to the Exchequer of relevant tax reliefs.** Unlike the practice in some other countries, decisions to increase or reduce a department's funding do not take into account the impact on expenditure of the revenue foregone through tax reliefs that operate in the department's area of responsibility. For example, Parliament votes on funding for arts organizations without taking into account the effectiveness of tax reliefs intended to stimulate more theatre and film productions, which is simply another way of funding the arts. Clear and accurate data on the costs of reliefs are essential to help Parliament consider the value for money of reliefs and whether their costs reflect its priorities in providing financial support to different areas and services.

Recommendation*: The cost of spending and expenditure on tax reliefs should be considered alongside one another in setting annual departmental budgets so that the true level of financial support to each area of public policy is transparent.*

1 Accountability to Parliament and the public for tax reliefs

1. On the basis of a report by the Comptroller and Auditor General, we took evidence from HM Revenue and Customs (HMRC) and HM Treasury (the Departments) on their management of tax reliefs. Our examination focused on tax reliefs with social and behavioural objectives, sometimes referred to as tax expenditures, which cost some £100 billion a year and require additional monitoring and reporting to Parliament. This inquiry follows up some of the issues we identified in our previous examination of tax reliefs in April 2014.[1]

2. Tax reliefs add to the complexity of the tax system and increase the potential for aggressive tax avoidance. They therefore need to be very carefully managed. HM Treasury has lead responsibility for the policy design of tax reliefs, while HMRC is responsible for managing their implementation. New tax reliefs, and proposed changes to reliefs, are introduced through the annual Finance Bill, at which time their expected costs to the Exchequer are published. Tax reliefs carry risks, such as the possibility of their being used for tax avoidance, which HMRC needs to manage. HMRC may use its experience of implementing tax reliefs to recommend that a relief should be redesigned as part of its responsibility to maintain the integrity of the tax system.[2]

3. Tax reliefs perform a variety of different functions within the tax system. Some reliefs are structural parts of the system to ensure a more progressive system or to avoid double taxation. But other reliefs are designed to provide targeted support to a group of taxpayers or industry or to encourage a particular behaviour towards a policy objective that could be met instead through a spending programme.[3] HM Treasury maintained that the accountability arrangements for tax and spending should be different as the two are not the same. HM Treasury referred to the long-standing accountability arrangements for taxation to Parliament through the Finance Bill and for tax policy to be considered by the Treasury Committee which would include tax reliefs. HM Treasury refused to accept that tax and tax reliefs were different even though one involves receiving money through taxation and the other involves a conscious decision to spend money by providing a relief from taxation thereby forgoing income that would otherwise be received. HM Treasury's only response appeared to be that tax and tax reliefs were both part of the same tax system.[4]

4. The Departments told us that defining tax reliefs was not simple. HMRC did not believe it was possible to clearly distinguish between different types of tax relief or how they are managed. However, HMRC acknowledged there was an international concept of tax expenditure as a form of tax relief which it told us it tried to follow in its own publications.

1 C&AG's Report, *The effective management of tax reliefs*, Session 2014-15, HC 785, 21 November 2014

2 Qq 1, 2; C&AG's Report, *Tax reliefs*, Session 2013–14, HC 1256, 7 April 2014, para 1.1

3 C&AG's Report, 7 April 2014, para 1

4 Qq 2, 10-17

Every year HMRC publishes a list of the 92 principal tax reliefs (those that cost more than £50 million a year) showing: those that have the characteristics of tax expenditures (which it described to us as reliefs to help or encourage particular types of individuals, activities, or products); those that have mixed characteristics; and those that do not have characteristics of a tax expenditure. HMRC also publishes a list of 87 minor tax reliefs (those with costs of less than £50 million a year) and 219 tax reliefs where costs are not known which it does not categorise by characteristic.[5]

5. HMRC's published list contains 398 tax reliefs, significantly fewer than the 1,140 reliefs identified by the Office of Tax Simplification. HMRC attributed the difference to difficulty in defining what a tax relief was and the fact that the Office of Tax Simplification counted every element as a separate relief. HMRC considered that defining tax reliefs was "a term of art rather than a term of science" but noted that it had a regular dialogue with the Office of Tax Simplification and stated that it would review whether changes should be made to its list of reliefs.[6]

6. The cost is not known for 42% of tax reliefs with discernible objectives on HMRC's published list and for many reliefs cost data were inaccurate. The National Audit Office estimated that half of the reliefs–196 of the 398—had a discernible social or economic objective. Of these, 53 were reliefs for which no data were collected. In a further 28 cases cost data for the relief concerned were provided in tax returns, but were not used or published in any way. The National Audit Office noted that the data HMRC publishes on the costs of reliefs were estimates which were not sufficient to provide reliable information to Parliament or the public. In some cases HMRC added the caveat that the estimates were 'particularly tentative and subject to a wide margin of error'. Data are first published as an end of year forecast three months before the completion of the tax year, and should be corrected with the actual cost of the relief when available. However, the National Audit Office found the published estimates for four reliefs (Entrepreneurs' relief, Seafarers' Earnings Deduction, Enterprise Management Incentives and Business Premises Renovation Allowance) were significantly different from the actual costs and represent substantial amounts of public expenditure. The most significant difference was an understatement of the cost of Entrepreneurs' relief by £510 million in 2011-12. In no instances had the published statistics been restated, although HMRC had published amended cost data on Enterprise Management Incentives elsewhere.[7]

7. The Department told us that it publishes over 600 pages of national statistics on tax administration and the quality was often very good. The Department intended to look carefully at the information it publishes on tax reliefs. It thought it could improve the quality of information, particularly in the annual publication on reliefs. In particular HMRC agreed to look at whether its "cost not known" category could be challenged. HMRC did not think it would be proportionate to collect detailed costs on all taxes as in some cases the information may not be relevant, or it may be too costly to acquire. The

5 Q 20; C&AG's report, 7 April 2014, para 1.5

6 Qq 76-78

7 Q65, C&AG's Report, 7 April 2014, para 15,1.6,Figure 2

Department noted that its digitisation of services during the next five years should provide opportunities to generate more information through automation.[8]

8. We asked who was accountable for the value for money of those reliefs designed to encourage a particular behaviour towards a policy objective that could be met instead through a spending programme. HMRC accepted it had responsibility for implementing all tax reliefs. It told us that some reliefs looked and acted a bit more like expenditure than others, but that HMRC needed to assess, evaluate and monitor all reliefs, and it should be held to account for that.[9]

9. We put it to the Departments that tax reliefs with social or economic objectives and spending could be different instruments for delivering similar policy objectives. Both are a cost to the taxpayer and therefore accountability to Parliament was necessary to provide assurance that delivery of the policy, by whichever means, had been value for money. We asked HMRC about its responsibility to assess whether a tax relief's achievement of a policy objective has been economic, efficient and effective. HMRC accepted that it was accountable for the value for money of its implementation of a policy, but said that the extent of its responsibility for assessing economy, efficiency and effectiveness would depend on the policy objective that had been set.[10]

8 Qq 24, 34, 39, 41, 52-53

9 Qq 1, 2

10 Qq 2, 25, 27, 29

2 Monitoring and reporting the cost and impact of tax reliefs

10. HMRC told us that there were various influences on the costs of tax reliefs that meant that simply thinking that an increase in cost was either a sign of abuse or a sign of a lack of accountability was problematic. HMRC believed it should be held accountable for watching these things and providing advice but considered that tax reliefs should not be seen as the same as spending. HMRC accepted that it should make enquiries into unexpected increases in the costs of tax reliefs and noted that changes in cost had driven it to investigate whether there was abuse in Seafarers' Earnings Deduction. HMRC considered that its risk approach worked successfully but accepted it should be more systematic in using cost data to monitor tax reliefs.[11]

11. The National Audit Office found that there was a difference of around £2 billion between HMRC's forecasts of the costs of Entrepreneurs' relief after adjusting for the changes to the scope of the relief and the actual cost. HMRC told us that a significant element of the cost variation was as a result of multiple changes in the scope of the relief. HM Treasury told us that this was a highly uncertain area. There was no quantified measure of how much investment there should be or how many people should be impacted.[12]

12. We asked HMRC whether, given the significant sums involved, Entrepreneurs' relief was value for money. HMRC told us it had no evidence to suggest that there was systematic abuse of Entrepreneurs' relief and no evidence to suggest that Parliament's intentions were not being achieved. We asked whether HMRC could provide positive assurance that there was no systematic abuse. HMRC offered to seek more positive assurance.[13]

13. The National Audit Office reported that HMRC had detected large scale abuse of Share Loss Relief in 2006-07 but did not monitor changes in the use of the relief until 2013. In 2006-07 the cost of share loss relief claims against income tax rose from £385 million to £1,206 million, but this was not calculated by HMRC until 2013 and was not published until the details were included in the National Audit Office's report. We asked the Departments why they had not published this cost data sooner. HMRC told us it had not done so because it did not think it was sufficiently accurate to publish. HMRC noted that it knew the value of the share losses on which relief was claimed, but could not estimate the amount of tax relief that flowed from that because there were so many variables it would have to look on a case-by-case basis to calculate the amount involved. In response to our concern that such technical issues needed to be resolved to provide proper accountability to Parliament for the relief, HMRC noted that they were now monitoring Share Loss Relief more closely as it was now subject to an annual cap introduced in 2011 to limit the amount

11 Qq 9, 45, 62

12 Qq 60-68; C&AG's Report, paras 2.11-2.14, Figure 8

13 Qq 64, 68-71

of income tax relief any individual person can claim. HMRC expected the cap to have a major effect on whether the relief was used as a vehicle for tax avoidance.[14]

14. We asked HMRC whether it should be checking that a tax relief designed to change behaviour produced the desired result. HMRC told us it had undertaken behavioural research in relation to Research & Development (R&D) relief, Entrepeneurs' relief and Business Premises Renovation Allowance. It said that with Business Premises Renovation Allowance, which had the objective of encouraging the renovation of unused commercial buildings in disadvantaged areas, it had seen abusive features and had responded by tightening up the relevant legislation. HMRC accepted that it should be looking at whether reliefs work. In this case the issue had been identified by tracking behaviour rather than by tracking costs.[15]

15. The National Audit Office found that the costs of R&D relief had increased from £100 million in 2001 to £1,060 million in 2011-12 while the actual amount of business expenditure on R&D had stayed more or less static. We asked HMRC about the effectiveness of this relief and whether it was meeting Parliament's intentions. HM Treasury postulated that without the relief, R&D expenditure by businesses might have gone down. However, HMRC said that some of its evidence suggested it was a relief claimed by businesses' tax departments and it was not featuring in their internal business cases to decide whether to invest in R&D. It said the decision to create an "above-the-line" relief is precisely intended to make sure that businesses take the relief into account when making decisions about how much to spend on R&D. HMRC told us it was important that research be done to determine whether recent policy changes had led to R&D relief having a greater behavioural effect than in the past. Accordingly, HMRC had commissioned two evaluation projects to look at R&D tax credit. One of them was looking specifically at decision making within small businesses, and how that was affected by R&D tax credits.[16]

16. Unlike the practice in some other countries, decisions to increase or reduce a department's funding do not take into account the revenue foregone through tax reliefs that operate in the department's area of responsibility. For example, Parliament votes on funding for the Arts Council without taking into account the effectiveness of those tax reliefs intended to stimulate more culture and media productions. These include the Film Tax Relief, the High-end TV tax relief, the Orchestra Tax Relief, the Video Games tax relief, and the Children's Television tax relief, HMRC told us that film tax relief alone had cost £225 million in 2013-14. Clear and accurate data on the costs of reliefs are essential to help Parliament consider the value for money of reliefs and whether their costs reflect its priorities in providing financial support to different parts of the economy. We asked the Departments whether tax reliefs and expenditure should be considered together in this way to increase transparency and accountability. HM Treasury told us it believed accountability was in place to Parliament and the Treasury Committee. Whilst we recognised that Parliament has an opportunity to debate changes to tax reliefs in finance bills, we did not

14 Qq 46-49; C&AG's report, 7 April 2014, para 19

15 Q44

16 Qq 90-96; C&AG's Report, Online Appendix 4 Dashboards

agree that this is sufficient to provide adequate accountability after tax reliefs have been introduced.[17]

17 Q3-8,21-23, 54-56; C&AG's Report, 7 April 2014, para 15

Formal Minutes

Monday 23 March 2015

Members present:

Mrs Margaret Hodge, in the Chair

Mr Richard Bacon
Mr David Burrowes
Stephen Hammond
Chris Heaton Harris
Meg Hillier
Stewart Jackson
Dame Anne McGuire
Austin Mitchell
Nick Smith

Draft Report (*The effective management of tax reliefs*), proposed by the Chair, brought up and read.

Ordered, That the draft Report be read a second time, paragraph by paragraph.

Paragraphs 1 to 16 read and agreed to.

Conclusions and recommendations agreed to.

Summary agreed to.

Resolved, That the Report be the Forty-ninth Report of the Committee to the House.

Ordered, That the Chair make the Report to the House.

Ordered, That embargoed copies of the Report be made available, in accordance with the provisions of Standing Order No. 134.

[Adjourned.

Witnesses

The following witnesses gave evidence. Transcripts can be viewed on the Committee's inquiry page at www.parliament.uk/pac.

Wednesday 14 January 2015

Question number

Jim Harra, Director General, Business Tax; **Lin Homer**, Chief Executive and Permanent Secretary, HMRC; and **Indra Morris**, Director General, Tax and Welfare, HM Treasury — Q1-111

Published written evidence

The following written evidence was received and can be viewed on the Committee's inquiry web page at www.parliament.uk/pac. TAX numbers are generated by the evidence processing system and so may not be complete.

1 HM Revenue & Customs (tax0001)

2 HM Revenue & Customs (tax0002)

List of Reports from the Committee during the current Parliament

All publications from the Committee are available on the Committee's website at www.parliament.uk/pac.

The reference number of the Government's response to each Report is printed in brackets after the HC printing number.

Session 2014–15

First Report	Personal Independence Payment	HC 280
Second Report	Help to Buy equity loans	HC 281
Third Report	Tax reliefs	HC 282
Fourth Report	Monitor: regulating NHS Foundation Trusts	HC 407
Fifth Report	Infrastructure investment: impact on consumer bills	HC 406
Sixth Report	Adult social care in England	HC 518
Seventh Report	Managing debt owed to central government	HC 555
Eighth Report	Crossrail	HC 574
Ninth Report	Whistleblowing	HC 593
Tenth Report	Major Projects Authority	HC 147
Eleventh Report	Army 2020	HC 104
Twelfth Report	Update on preparations for smart metering	HC 103
Thirteenth Report	Local government funding: assurance to Parliament	HC 456
Fourteenth Report	DEFRA: oversight of three PFI waste projects	HC 106
Fifteenth Report	Maintaining strategic infrastructure: roads	HC 105
Sixteenth Report	Early contracts for renewable electricity	HC 454
Seventeenth Report	Child maintenance 2012 scheme: early progress	HC 455
Nineteenth Report	The centre of government	HC 107
Twentieth Report	Reforming the UK Border and Immigration System	HC 584
Twenty First Report	The Work Programme	HC 457
Twenty Second Report	Out-of-hours GP services in England	HC 583
Twenty Third Report	Transforming contract management	HC 585
Twenty Fourth Report	Procuring new trains	HC 674
Twenty Fifth Report	Funding healthcare: making allocations to local areas	HC 676
Twenty Sixth Report	Whole of government accounts 2012–13	HC 678
Twenty Seventh Report	Housing benefit fraud and error	HC 706
Twenty Eight Report	Lessons from major rail infrastructure programmes	HC 709
Twenty Ninth Report	Managing and removing foreign national offenders	HC 708
Thirtieth Report	Managing and replacing the Aspire contract	HC 705
Thirty First Report	16- to 18-year-old participation in education and training	HC 707
Thirty Second Report	School oversight and intervention	HC 735
Thirty Third Report	Oversight of the Private Infrastructure Development Group	HC 675

Thirty Fourth Report	Financial sustainability of local authorities 2014	HC 833
Thirty Fifth Report	Financial Sustainability of NHS Bodies	HC 736
Thirty Sixth Report	Implementing reforms to civil legal aid	HC 808
Thirty Seventh Report	Planning for the Better Care Fund	HC 807
Thirty Eighth Report	Tax avoidance: the role of large accountancy firms (follow-up)	HC 1057
Thirty Ninth Report	The UK's response to the outbreak of Ebola Virus Disease in West Africa	HC 868
Fortieth Report	Excess Votes 2013–14	HC 1046
Forty First Report	Financial support for students at alternative higher education providers	HC 811
Forty Second Report	Universal Credit: progress update	HC 810
Forty Third Report	Public Health England's grant to local authorities	HC 893
Forty Fourth Report	Children in Care	HC 809
Forty Fifth Report	Progress in improving cancer services and outcomes in England	HC 894
Forty Sixth Report	An update on Hinchingbrooke Health Care NHS Trust	HC 971
Forty Seventh Report	Major Projects Report 2014 and the Equipment Plan 2014 to 2024	HC 1045
Forty Eighth Report	Strategic flood risk management	HC 737