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Llywodraeth Cymru
Welsh Government

Welsh Government

Consultation – summary of response

Enabling changes to the Welsh Tax Acts

December 2020

Mae'r ddogfen yma hefyd ar gael yn Gymraeg.
This document is also available in Welsh.

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1. Introduction

- 1.1 Two devolved taxes were introduced in Wales in 2018. Land transaction tax (LTT) which replaced stamp duty land tax (SDLT) and landfill disposals tax (LDT) which replaced landfill tax. The two devolved taxes brought in over £500 million in their first two years of operation. To date, no further taxes have been devolved to Wales, although rate setting powers for income tax were partially devolved in 2019¹.
- 1.2 There are three “Welsh Tax Acts”² (accompanied by associated subordinate legislation) that provide the overarching legal framework for the establishment of the Welsh Revenue Authority (“WRA”) and the operation of both legal powers exercised by the WRA and the two devolved taxes.
- 1.3 The Welsh Government considers that greater flexibility and agility is needed so that changes can be made to tax legislation more quickly than is currently the case. This is particularly pertinent in response to changes that are necessary as a result of external factors or pressures.
- 1.4 The consultation on *Enabling changes to the Welsh Tax Acts*³ set out proposals to ensure the right and appropriate tools are in place to enable Welsh Ministers to make changes to the “Welsh Tax Acts” with immediate effect in the following circumstances:
 - i. to stop avoidance or evasion of the devolved Welsh taxes,
 - ii. to comply with international obligations,
 - iii. in situations of exceptional need, such as in response to a tribunal or higher courts decision, or in response to national emergencies such as Covid-19, and
 - iv. in specific circumstances where Welsh Ministers consider it expedient in the public interest to do so. In particular, in response to tax policy changes made by the UK government to ‘predecessor’ taxes (that is, one where we have an equivalent devolved tax).
- 1.5 The proposal is to provide Welsh Ministers with legislative powers to amend the Welsh Tax Acts by regulations.
- 1.6 A key consideration in taking forward this proposal is that now, more than ever, we need to protect revenues available for our essential public services. At the moment, every time there is a UK budget cycle there is a risk that there may be a change which impacts on a devolved tax. Such changes could have implications for businesses, the property market and a direct budgetary impact on resources. The consultation provided examples of changes made by UK governments in the past and such changes may be more frequent as recovery measures are implemented.

¹ ‘partially’ devolved means that an aspect but not full responsibility has been devolved to Wales – see sections 116D-116K GOWA 2006. The Senedd now sets part of the income tax rates payable by Welsh taxpayers (10 percentage points for each rate). The income tax legislation and its collection remain the responsibility of the UK government.

² There are currently three Welsh Tax Acts: The Tax Collection and Management (Wales) Act 2016, The Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 and The Landfill Disposals Tax (Wales) Act 2017.

³Available at: <https://gov.wales/enabling-changes-to-welsh-tax-legislation>

Engagement

- 1.7 Views were invited as part of a consultation period which began on 16 July 2020 and ended on 15 October 2020. The consultation period was extended to 14 weeks in order to allow additional time for consideration over the summer period. Respondents were able to submit their views and comments via Smartsurvey, email or paper, and in either Welsh or English⁴. The consultation was publicised via twitter and an email circulation list to over 90 individual Welsh Treasury stakeholders, and to key representative bodies.
- 1.8 The Welsh Government held several online stakeholder engagement events and webinars during the consultation period, including with the Chartered Institute of Taxation's Welsh Technical Committee, and a wider technical briefing also hosted by the Chartered Institute of Taxation (attended by around 200 delegates). A working group session was also held with the Institute of Chartered Accountants in England and Wales, and with the UK Government and devolved administrations.

Consultation responses

- 1.9 The level of interest in the consultation was reasonable given this is a small, technical consultation. The consultation web page received 373 visits which included 318 unique views. When first published, the total number of impressions received on Twitter was over 3,000 (that is, the number of times people saw the tweet on Twitter).
- 1.10 In total the consultation received 8 responses from a range of stakeholders. The responses came from four individuals and from four umbrella organisations representing their associated affiliations and members. Two of these organisations were professional bodies, one an academic institution, and one a local government association. Responses came from respondents in Wales, or the Wales branch of UK-wide organisations.
- 1.11 All respondents were invited to request anonymity and four individual respondents have been anonymised throughout this document. As the overall number of respondents was small, quotes have been attributed to the organisation responding.
- 1.12 Table 1 shows the number of responses by respondent category.

⁴ Available at: <http://gov.wales/consultations/finance/land-transaction-tax/?status=closed&lang=en>

Table 1

	Respondent	Category
1.	Anonymous	Individual
2.	North and Mid Wales Association of Local Councils	Town & Community Council
3.	Anonymous	Individual
4.	Anonymous	Individual
5.	Anonymous	Individual
6.	Institute of Chartered Accountants in England and Wales	Professional body
7.	Chartered Institute of Taxation and Low Income Taxation Reform Group	Professional body
8.	Cardiff University	Academic institution

Table 1: Breakdown of response by Respondent Category

1.13 The differing nature of the respondents provides an important context for considering the issues raised in the responses, and care should be taken in reaching conclusions based purely on the number of responses voicing a similar view.

2. Current mechanisms to change devolved taxes

Question 1

Do you consider Emergency or 'fast-track' Bills appropriate legislative processes to make immediate or very quick changes to the Welsh Tax Acts?

- 2.1 The Institute of Chartered Accountants in England and Wales (ICAEW), noted that in principle an Emergency or 'fast-track' Bill could be an appropriate procedure ensuring that legislation is passed quickly, but it will be necessary to meet strict criteria before an expedited process can be adopted, and only in cases where the normal processes would not work.
- 2.2 The Chartered Institute of Taxation (CIOT) referred to the example of a truncated process set out in the consultation (Chapter 4, example 4) of the Additional Dwelling Supplement in Scotland, highlighting that although the legislation was implemented quickly, there was a need for subsequent amendments through secondary legislation and there remain a number of issues with the legislation today. The issues arose as there was insufficient time to scrutinise and work through practical issues. The example was used to highlight the tension between scrutiny and speed; the advantage of certainty through primary legislation, with the disadvantage of limited scrutiny and restricted ability to consult.
- 2.3 The North & Mid Wales Local Authority Association noted that any changes to taxation should be approved by the Senedd.
- 2.4 Four individual respondents did not consider these appropriate processes and thought taxation decisions should be taken at a UK level.

Question 2

Can you suggest any changes to the Emergency or 'fast-track' Bill process to make them better suited to make immediate or very quick changes to the Welsh Tax Acts?

- 2.5 CIOT emphasised the need for effective and routine post-legislative review. ICAEW noted that consideration could be given to whether an emergency or fast track Bill should go through all four stages. It was noted that such a process might need a higher threshold of cross-party support.
- 2.6 Cardiff University raised the need to ensure diversity within the group of who decides when the Emergency or 'fast-track' Bill process should be used, and that this should be broader than Welsh Government Ministers. A possibility would be to include agreement by the Llywydd of the Senedd.

- 2.7 Four individual respondents did not consider these appropriate processes and thought taxation decisions should be taken at a UK level.

Question 3

Although the Welsh Government do not currently consider an annual Welsh Finance Bill to be a proportionate mechanism to make changes to the Welsh Tax Acts, we would be interested in your views on the potential to introduce such a Bill in the future. Is this an appropriate option? When would be the right time? How might this work? How should this link to the Welsh budget process?

- 2.8 CIOT, ICAEW and Cardiff University noted the potential benefits of introducing a Welsh Finance Bill. ICAEW noted that the introduction of a Finance Bill is timely, given that the UK is likely to see many changes made to the tax rules because of the Covid-19 crisis. It was noted that it may not be necessary to use the process every year, but it would help support and underpin the democratic scrutiny of tax changes. Ideally this would be tabled as part of the Welsh Budget process.
- 2.9 Two organisations noted that an annual Welsh Finance Bill or other significant tax event could raise the level of media and public engagement with the Senedd and raise the profile of devolved taxes. An annual cycle including consultation on draft legislation would improve engagement with Welsh parliamentarians, stakeholders and the Welsh public.
- 2.10 CIOT, however, also recognised the challenges in introducing an annual Welsh Bill, and agreed that the current volume of legislative change required is probably insufficient to justify an annual finance bill process. They suggested this option should be kept under review, and that the legislative process should reflect the significance of the devolved tax system in raising revenue in Wales: the case will strengthen if devolved taxes provide an increased share of revenues. It was also noted that there could potentially be a case for extending the remit of a Finance Bill process to cover local taxes.
- 2.11 The North & Mid Wales Local Authority Association noted that an annual autumn statement with a budget in the spring would provide clarity.
- 2.12 Finally, four individual respondents did not consider that introducing a Welsh Finance Bill would be an appropriate option.

Question 4

Are you aware of any examples of international legislative change processes that would be helpful for the Welsh Government to explore?

- 2.13 ICAEW noted that although they were not aware of any specific examples, at the UK level the Welsh Government should learn from how the Scottish Government has

- 2.14 dealt with these issues. It would be reasonable to model any emergency legislative processes as closely as possible on those already in use at the UK level.
- 2.15 Cardiff University made the general point that unintended consequence in taxpayer behaviours can easily arise where changes are introduced too quickly: there is a need for sufficient widespread consultation amongst diverse groups of tax experts and non-tax experts.
- 2.16 There were five non responses.

Question 5

Do you agree that arrangements are needed, beyond those already available, to enable amendments to the Welsh Tax Acts to be introduced promptly in particular circumstances?

- 2.17 CIOT and ICAEW agreed that such arrangements are necessary. The vulnerability of devolved taxes, and revenues, to tax changes made at the UK level was noted, as was the need for any such arrangements to adequately balance the competing needs of scrutiny and speed.
- 2.18 Cardiff University noted a systematic review of experiences in other jurisdictions would be a useful exercise.
- 2.19 Four individual respondents did not consider that additional arrangements are required.

3. Enabling changes to the Welsh Tax Acts

Question 6

Do you consider the principle of using regulation-making powers appropriate to give effect to these changes (as compared to using primary legislation or some other means such as the UK government's PCTA process)?

- 3.1 CIOT, ICAEW and Cardiff University agreed that the principle of using regulation-making powers was appropriate to give effect to these changes.
- 3.2 Two organisations noted that the default position is that tax legislation should be in primary legislation except in exceptional circumstances, and subject to proper democratic scrutiny by parliament. This is particularly the case when legislation relates to the exercise of tax powers, providing for what is subject to tax and imposing burdens on the public. Secondary legislation should ideally be used only for administrative matters, and also for the setting of rates.
- 3.3 However, CIOT noted that the proposal to confer three regulation-making powers on Welsh Ministers to enable changes to the Welsh Tax Acts provides a balance between the competing needs of speed, scrutiny and responsiveness at this point in the development of Welsh devolved taxes.
- 3.4 CIOT did, however, go on to note that the introduction of new devolved taxes in Wales with a consequential expansion of the tax base could mean the principle of using regulatory powers rather than primary legislation becomes inappropriate. The use of the regulatory powers should be, in any case, the subject of regular review and evaluation, and perhaps time-limited. Finally, CIOT noted that the consultation document confirms the Welsh Government does not propose to use the proposed three regulatory powers to make 'routine policy changes' to the devolved taxes. This means that there may still be circumstances where the Welsh Tax Acts cannot be changed by either the existing or proposed regulatory powers.
- 3.5 ICAEW noted that the Welsh Government should explore whether the Provisional Collection of Taxes Act 1968 process might go some, or most, of the way to addressing the problems identified in the consultation document.
- 3.6 Cardiff University noted that as long as regulation-making powers are only employed in cases where a direct risk exists for Welsh taxpayers, the Welsh Treasury, or the general effectiveness and efficiency of Welsh fiscal policymaking and administration, the powers appear appropriate.
- 3.7 The North & Mid Wales Local Authority Association (who noted the importance of Senedd approval) and four individual respondents did not consider the principle of using regulation-making powers appropriate to give effect to these changes.

Question 7

Are there any risks with using a regulation-making power to give effect to these changes? Please describe using examples if possible.

- 3.8** ICAEW noted that multiple changes via regulatory powers risks making the primary legislation difficult to follow because of the amount of cross-referencing required if the primary Act is not consolidated. The organisation noted that although there have been only five sets of regulations in relation to devolved taxes in Wales since their introduction in April 2018, in Scotland, for example, there has been a much larger number. The extensive use of the regulatory powers to amend the Welsh devolved taxes is likely to be a strong indicator of the need to re-consider whether the regulatory powers remain appropriate.
- 3.9** ICAEW also noted that while secondary legislation can make prospective changes to the law, it cannot generally effect retrospective changes. They note the proposal for a protocol to address this, and agree that its use should be strictly limited. Finally, ICAEW noted in terms of scrutinising the draft legislation, one major concern with secondary legislation is that once laid, it cannot actually be amended. If the draft that is laid is defective, even in a minor way, it cannot be altered to ensure that it is correct. The organisation does, however, note the Welsh Government's proposal for power 3 to amend regulations made under powers 1 and 2 during the scrutiny period with effect from the date the initial changes came into temporary force to address this risk.
- 3.10** CIOT commented that the ability to make changes through secondary legislation is a power which, while potentially very attractive to policymakers, should be used sparingly and then only under strict conditions. There is always a risk with secondary powers that they may exceed the authority upon which they were granted, potentially exposing them to challenge. There is also a danger that the regulations are not subject to proper scrutiny, so defects and mistakes do not get picked up until after they have been enacted. However, the organisation did go on to note that the proposal in this instance appears a reasonable way to address the concerns highlighted in the consultation, and the key point is that such powers should not be used to make routine tax policy changes.
- 3.11** Cardiff University noted that, by relying on regulation-making powers, scrutiny of implemented regulations, including consultation with external stakeholders, will only occur after temporary regulations have been enacted. There is a greater risk of errors being included in the temporary regulations, or interests of stakeholders not being considered to the same extent as they would have been if standard legislative procedures had been followed. Situations may occur where financial compensation is needed which will cause risks to the Welsh budget.
- 3.12** Four individual respondents and the North & Mid Wales Local Authority Association did not think regulation-making powers were appropriate to give effect to these changes.

Question 8

Do you agree that power 1 should only apply to changes needed to respond to tax avoidance or evasion activity, compliance with international obligations, or, to address cases of exceptional need? If not in what circumstances should it not apply, and which additional situations should it apply?

- 3.13 CIOT considered the use of this power in these circumstances as reasonable, with the caveat that the circumstances in which power 1 can be used leaves quite a wide discretion, particularly in relation to the undefined term 'tax avoidance' and the broad description under the third category of addressing cases of exceptional need.
- 3.14 ICAEW agreed that power 1 should only be used in limited circumstances, including countering tax avoidance and where there is a need to comply with international obligations. However, they did not think it is necessary to include evasion as this would be an offence under the existing law.
- 3.15 Cardiff University noted that a clearer distinction is needed as when to mobilise either power 1 or 2, possibly explained by the use of illustrative examples. It was also noted, however, that an overly prescriptive list of circumstances could reduce the effectiveness of the power to be used in response to unanticipated events.
- 3.16 The North & Mid Wales Local Authority Association noted that power 1 should only apply to avoidance or evasion of taxation.
- 3.17 Four individual responses did not think that power 1 is appropriate in the specified types of circumstances.

Question 9

*Do you agree that a Senedd motion for power 2 should **not** be necessary for the Welsh Ministers to make provisional affirmative procedure regulations under power 1?*

- 3.18 Cardiff University were content that a Senedd motion is not necessary, given the requirement for subsequent approval and the repayments proposal.
- 3.19 ICAEW were not convinced as to why a Senedd motion or 'lock' is *not* necessary for Power 1. They noted that although the suggested powers under Power 1 appear to apply to public interest matters, in the interests of transparency and consistency Power 1 should, like Power 2, be subject to a Senedd motion or 'lock' in order to hold Ministers to account.
- 3.20 CIOT suggested that although these circumstances are limited, there is a case for a further safeguard requiring a ministerial statement setting out the reasons for the use of the power and why it is considered necessary and appropriate. This should include the costs and consequences of not using the power.
- 3.21 The North & Mid Wales Local Authority Association noted that the Senedd should give final approval to any regulations.

3.22 Four individual responses did not agree with this statement.

Question 10

What length of period do you consider to be appropriate to provide adequate scrutiny time for changes to be made under power 2?

3.23 ICAEW suggested a three-month period would appear reasonable to allow time for proper scrutiny and the ability to take evidence from third parties.

3.24 CIOT noted that the length of the period for adequate scrutiny by the Senedd depends on the complexity of the changes, and that the scrutiny period should be commensurate with the nature of changes and should allow for relevant committees to take evidence and for stakeholders to be consulted. Cardiff University agreed that there should be an extended scrutiny period given the potentially broad scope and significant impact of the regulations in order to allow for evidence session. Cardiff University commented, as did CIOT, that more important than the amount of time available is ensuring that there is sufficient breadth in the consultation responses received, including views amongst diverse groups of tax and non-tax experts.

3.25 The North & Mid Wales Local Authority Association noted 14 days would be an appropriate period.

Question 11

Do you agree that the use of power 2 should be subject to a Senedd 'lock'?

3.26 ICAEW and CIOT agreed that the use of power 2 should be subject to a Senedd 'lock', given the public interest test.

3.27 Cardiff University did not agree with the proposal, suggesting a "lock" could introduce additional uncertainty under certain circumstances, such as a minority government. They considered it sufficient that powers 1 and 2 contain a requirement for subsequent ratification by the Senedd.

3.28 Four individual responses did not agree with this statement.

Question 12

Do you agree that power 2 should only apply to changes needed to respond to UK budget changes that impact on the resources available to the Welsh Government? If you think it should apply to more circumstances, please set these out.

- 3.29 Three organisations agreed that the proposed limitation appears reasonable. CIOT reiterated that the use of the power should not be extended to routine policy changes.
- 3.30 Cardiff University reiterated that a clearer distinction is needed as to when to mobilise either power 1 or power 2.
- 3.31 Four individual responses did not agree with this statement.

Question 13

Do you consider the use of retrospective legislation to make changes to tax laws appropriate in certain circumstances? If so, which circumstances?

- 3.32 Three organisations agreed that, although in principle retrospective tax legislation is not desirable, in exceptional circumstances it may be necessary.
- 3.33 ICAEW noted that prospective legislation is not always possible, especially in relation to countering identified tax avoidance. ICAEW refer to the principles of the 'Rees Rules' which set out when retrospective taxation might be acceptable, and note that these rules remain a sound set of principles which should always be followed when considering the case for retrospective legislation.
- 3.34 Cardiff University similarly note that retrospective legislation may be legitimate to annul the effect of tax avoidance schemes, or when the enactment of such legislation will generate a benefit deemed appropriate for taxpayers.
- 3.35 CIOT note that retrospection typically undermines the principles of certainty and stability, yet there is a case for retrospection to correct an obvious anomaly that is harming taxpayers. Retrospective measures should be used with extreme care and justified at length.
- 3.36 The North & Mid Wales Local Authority Association did not agree with any use of retrospection in relation to taxation law.
- 3.37 Four individual responses did not agree with this statement.

Question 14

Are there any particular points that you think should be included or addressed in the protocol document?

- 3.38** CIOT, ICAEW and Cardiff University agreed that there should be a retrospective legislation protocol document. ICAEW suggested it should be modelled on the Rees Rules.
- 3.39** Cardiff University noted that the protocol should set out under which circumstances the Welsh Government considers the use of retrospective legislation appropriate, and why the need for the proposed legislation was not previously anticipated. In addition, it should also set out the process to be followed if such legislation was to be enacted, including how it might consult after the announcement whether the legislation would achieve its objective. The protocol should also clarify how Welsh Government estimates of the budgetary impact of the retrospective legislation will be scrutinized.
- 3.40** CIOT agreed that the introduction of a protocol document is key and that any use of retrospection needs to be justified in the Welsh Parliament. CIOT noted that the protocol should set out a general principle that includes a presumption against retrospection subject to certain very limited circumstances where the Welsh Government could make the argument that retrospection can be used because it is considered necessary (rather than desirable). CIOT added that it would be helpful for the Welsh Government to expressly recognise that even very simple tax changes can have a retroactive effect and consider the principle of legitimate expectation in this context.
- 3.41** CIOT noted that the situation is more complex where retrospective legislation may be beneficial to one group of taxpayers, but harmful to another, and in such circumstances there will be a need to consider suitable transitional provisions or some form of opt-out. CIOT state that the protocol should set out clearly the process for making a ministerial announcement in relation to the introduction of retrospective legislation through the proposed powers. Finally, CIOT raised a risk that such announcements create uncertainty so draft legislation should be available from the applicable date, particularly as power 1 has a reduced period for scrutiny of 28 days.

Question 15

Do you agree with the proposal for repayments that:

- a) where the tax-payer has overpaid as a result of the failed regulations they should be entitled to a repayment; and*
- b) where the tax-payer has underpaid as a result of the failed regulations the WRA should not be able to collect the shortfall.*

- 3.42** Four organisations agreed with the proposed repayment as described. Cardiff University noted that any potential repayment to a taxpayer should also include potential interest costs. ICAEW noted that the provision will need careful drafting to give

taxpayers the necessary certainty given that, if the regulations did fail, the original, higher, amount would be legally due.

Question 16

Do you consider that power 2 should be used to make any changes to the Welsh Tax Acts that the Welsh Ministers consider to be expedient in the public interest, other than those specified for power 1?

- 3.43** CIOT set out that power 2 should be limited to changes needed to respond to UK budget changes that impact on the resources available to the Welsh Government. The key consideration is that this should not be extended to routine policy changes and should be subject to consultation and public engagement.
- 3.44** ICAEW noted that the guiding principle should be that these powers are only used when immediate action needs to be taken in the public interest and there is no other suitable approach that can be used.
- 3.45** Cardiff University note that the protocol should provide as much clarity as possible on what is meant by the term 'expedient in the public interest'.
- 3.46** Four individual responses did not agree with this statement.

4. Case studies

Question 17

Do you have any comments on the examples of tax legislative changes described in examples 1 to 6?

- 4.1 There was one comment from Cardiff University that the examples illustrate the relevance and appropriateness of introducing the regulation-making powers, but also the necessity for the regulation being produced to be properly scrutinised afterwards.

Question 18

Are you aware of any other examples of tax legislative changes in the UK that will be helpful for the Welsh Government to explore in the context of amending the Welsh Tax Acts?

- 4.2 ICAEW noted several changes made by the UK Government in recent Finance Acts which have been of concern in that they contain elements of retrospection and/or retroaction. They consider the principle of rewriting retrospectively rules set out many years ago is wrong, and urge the Welsh Government to not follow this example.
- 4.3 Cardiff University note that appropriate mechanisms for making changes to tax legislation are also considered in the other devolved nations, and also in other countries than the UK, especially those with (semi-)federal structures.

5. Additional questions

Initial Regulatory Impact Assessment

Question 19

Do you agree with our assessment of the alternative options?

- 5.1 Cardiff University and the North & Mid Wales Local Authority Association agreed with the assessment, with Cardiff University noting that the three outlined options provide the three main choices to be considered, and that the introduction of regulation making powers (option 2) appears most suitable, given its relative flexibility and the current absence of a Welsh Finance Bill.
- 5.2 There were six non responses.

Question 20

Are there any particular impacts or costs associated with the any of the options outlined that you wish to raise?

- 5.3 Cardiff University noted that the absence of a Finance Bill may add to compliance costs as taxpayers do not have a clear reference point as where to locate changes in tax regulations. Challenges in effectively communicating changes to taxpayers will also need to be overcome, some of which seem particularly significant in Wales. The use of the regulation-making powers may also lead to increased risks of inadequate regulations being produced, which subsequently may need reversing and will come at a cost for the Welsh Government.

Question 21

We would like to know your views on the effects that the options would have on the Welsh language, specifically on:

- i) opportunities for people to use Welsh*
- ii) treating the Welsh language no less favourably than the English language.*

What effects do you think there would be? How could positive effects be increased, or negative effects be mitigated?

- 5.4 Two organisations did not anticipate any relevant effects, with Cardiff University noting that all communication by Welsh Government and the Senedd are already offered bilingually and simultaneously.

Question 22

Please also explain how you believe the options could be formulated or changed so as to have:

- i) positive effects or increased positive effects on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language*
- ii) no adverse effects on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language*

5.5 No additional comments received.

Question 23

We have asked a number of specific questions. If you have any related issues which we have not specifically addressed, please use this space to report them.

5.6 No additional comments received.

Annex A

List of respondents

Individuals and organisations who responded to the consultation.

Ref.	Respondent	Category
1.	Anonymous	Individual
2.	North & Mid Wales Association of Local Councils	Town & Community Council
3.	Anonymous	Individual
4.	Phil Briant	Individual
5.	Nigel Pearce	Individual
6.	Institute of Chartered Accountants in England & Wales	Professional body
7.	Chartered Institute of Taxation & Low Incomes Tax Reform Group	Professional body
8.	Cardiff University	Academic institution