



Llywodraeth Cymru
Welsh Government

MEETING

Tax Advisory Group meeting: 14 March 2019

Note from the Tax Advisory Group meeting of 14 March 2019.

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Attendance

Tax Advisory Group

- Chair: Rebecca Evans AM, Minister for Finance and Trefnydd
- Andrew Evans - Geldards LLP
- Frank Haskew - Institute of Chartered Accountants in England and Wales
- David Phillips - Institute for Fiscal Studies
- Cllr Anthony Hunt - Welsh Local Government Association
- Leighton Jenkins - CBI Wales/Cymru (deputising for Ian Price)
- Josh Miles - Federation of Small Businesses (deputising for Ben Francis)
- Kay Powell - The Law Society
- Dr Victoria Winckler - The Bevan Foundation

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Apologies

- Ben Francis - Federation of Small Businesses
- Robert Lloyd Griffiths - Institute of Directors
- Martin Mansfield - Wales TUC Cymru
- Ruth Marks - Wales Council for Voluntary Action
- Ian Price - CBI Wales/Cymru
- Leighton Reed - Institute of Chartered Accountants in England and Wales

Officials

- Andrew Jeffreys - Director, Welsh Treasury
- Dyfed Alsop - Chief Executive, Welsh Revenue Authority
- Debra Carter - Deputy Director, Local Government Strategic Finance
- Andy Fraser - Acting Deputy Director, Tax Strategy, Policy and Engagement
- David Matthews - Head of Policy, Welsh Revenue Authority
- Chris Stevens - Head of Tax Administration and Strategic Partnerships
- Ceri James - Tax Strategy, Policy and Engagement (note taker)

Observers

- Clare Blake - Local Government Strategic Finance
- Ben Crudge - Local Government Strategic Finance
- Rod Hough - Tax Strategy, Policy and Engagement
- Robin Jones - Local Government Strategic Finance
- Ruth Leggett - Tax Strategy, Policy and Engagement
- Lizzie Thomas - Tax Strategy, Policy and Engagement

Welcome

1. The Minister for Finance and Trefnydd welcomed the attendees to her first meeting as chair of the Tax Advisory Group. She noted the important contribution the group had made over the previous 5 years to the development and implementation of Welsh taxes.

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2. The introduction of Welsh rates of income tax, on 6 April, would bring to a close a programme of work which had begun with the introduction of the Wales Bill in March 2014, and for which the Tax Advisory Group had been established. Drawing on the members' responses to the review of the group's purpose, last year, the minister would consider the options for engaging on tax policy and securing advice to tackle the challenges ahead, in particular the important issues set out in the Tax Policy Work Plan.

Note of previous meeting and matters arising

3. The note of the previous meeting (5 November 2018) had been circulated to members before the meeting. There were no matters arising.

Welsh Revenue Authority's purpose and corporate plan

4. Dyfed Alsop outlined the work underway on the purpose of the Welsh Revenue Authority (WRA), and its new 3-year corporate plan for 2019 to 2022. He described the thinking behind their current 4 strategic objectives: Easy; Fair; Efficient; and Capable. He also set out the proposed 2 new objectives in relation to making the most of Welsh taxpayer data assets, and working with the wider Welsh Government to, where appropriate, support the design of national Welsh revenue services.
5. Members were supportive of the WRA's proposed approach and welcomed the opportunity for better data, noting the potential for combining datasets which could produce further benefits. There was a discussion about costs and the potential for international benchmarking, and also the importance of building trust, enabling tax payers to pay the right amount first time and minimising the compliance costs for businesses.

Welsh Government's thinking on tax administration policy across the 3 devolved taxes and 2 local taxes

6. Chris Stevens summarised the Welsh Treasury's initial thinking on the opportunities to take a more strategic and joined-up approach to tax administration in Wales in keeping with the commitment in the Tax Work Plan 2019. This would aim to consider the overall coherence of the system, looking across the Welsh taxes; the Welsh rate of income tax, the devolved taxes (land transaction tax and landfill disposals tax) and the 2 local taxes (council tax and non-domestic rates). This could aim to achieve a better quality of public service, more support for businesses and grow the tax community in Wales.
7. Members discussed the opportunities for the tax authorities to work together, the implications for businesses, data access and the other government bodies which would need to be involved as part of the 'tax community' (such as the Valuation Office Agency and the Department for Work and Pensions). Consideration was also given to the accountability lines between the government bodies.
8. The minister suggested a future TAG meeting should include a discussion about council tax.

Federation of Small Businesses' research into attitudes and customer experience of businesses in Wales and the borders

9. Joshua Miles presented the main conclusions from a new report to be launched on 19 March by the Federation of Small Businesses (FSB) and supported by Bangor University. 'Funding Prosperity: Creating a New Tax System in Wales', summarises the findings from a survey of FSB members and interviews with property solicitors and conveyancers about business awareness and experience of land transaction tax and landfill disposals tax, and the role of the WRA (['Funding prosperity: creating a new tax system](#)

in Wales').

10. Although it said that there is a low level of public awareness about Welsh devolved taxes, it included very positive feedback on business' experiences of the WRA.
11. The members discussed the findings, which were broadly in line with their own experiences and understanding. The minister drew attention to a Welsh Government baseline awareness report which was being published that day, which similarly showed low awareness of devolved taxes (**Public understanding of tax devolution: baseline report**). The Welsh Government would learn from both reports as it aimed to improve public awareness, although it was noted this would be challenging.

Any other business

12. In view of the success of the tax mini-conference in July 2018, which had been born out of the summer TAG meeting, the minister was keen to hold a similar event this year. The minister invited the members to contact her, or her officials, with any suggestions for topics or themes for the conference, or for future TAG meetings.
13. The minister also offered to meet members if they wished to discuss other aspects of Welsh or local taxes, or Welsh Government finance issues more generally.
14. The minister thanked the attendees for their contributions.

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