



Llywodraeth Cymru
Welsh Government

MEETING

Tax Advisory Group meeting: 5 November 2018

Note from the Tax Advisory Group meeting of 5 November 2018.

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Attendance

Tax Advisory Group

- Chair: Mark Drakeford AM, Cabinet Secretary for Finance
- Andrew Evans, Geldards LLP
- Ben Francis, Federation of Small Businesses
- Frank Haskew, Institute of Chartered Accountants in England and Wales
- Leighton Jenkins, CBI Wales (deputising for Ian Price)
- David Phillips, Institute for Fiscal Studies
- Kay Powell, The Law Society
- Leighton Reed, representing ICAEW

Other attendees

- Jonathan Price, Chief Economist

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Officials attending

- Andrew Jeffreys, Director, Welsh Treasury
- Georgina Haarhoff, Deputy Director, Tax Strategy, Policy and Engagement
- Debra Carter, Deputy Director, Local Government Strategic Finance
- Ruth Leggett, Head of Strategic Engagement and Communication, Welsh Treasury
- Rod Hough, Tax Strategy, Policy and Engagement
- Dyfed Alsop, Chief Executive, Welsh Revenue Authority
- Becca Godfrey, Chief Strategy Officer, Welsh Revenue Authority

Observers

- Sarah Carter, Head of Welsh Treasury Development

Apologies

- Cllr Anthony Hunt, Welsh Local Government Association
- Robert Lloyd Griffiths, Institute of Directors
- Martin Mansfield, TUC
- Ruth Marks, Wales Council for Voluntary Action
- Ian Price, CBI Wales (Leighton Jenkins deputising)
- Dr Victoria Winckler, Bevan Foundation

Welcome

1. The Cabinet Secretary for Finance welcomed the attendees.

Note of previous meeting and matters arising

2. The note of the previous meeting (15 March 2018) had been circulated to members prior to the meeting. The group confirmed the note was an accurate summary of the discussion.

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The economy in Wales and future tax base challenges

3. The meeting opened with discussion about the announcements in the UK government's Autumn Budget, in particular potential implications for Welsh taxes.
4. Jonathan Price, Chief Economist for the Welsh Government, gave a presentation about the economic and fiscal context of the UK and Wales, including future implications for the Welsh tax base, drawing on the work by the Wales Centre for Public Policy ([The Welsh Tax Base: Risks and Opportunities after Fiscal Devolution](#)). The group discussed the main trends and conclusions, and explored the wider risks and opportunities these presented to Wales.
5. The group considered whether a set of tax base lead indicators could help identify significant developments which were likely to impact on tax revenues, economic performance and other priorities.

Future tax challenges for Wales

6. Introducing the tax policy work plan for 2019, Georgina Haarhoff recapped the principles and approach identified in the tax policy framework. This included looking across the 5 taxes set or administered in Wales, and the new tax ideas, considering tax administration, tax capability and legislation.
7. The members highlighted the importance of communication, to ensure Welsh tax payers were kept informed of developments, and there was discussion about the recent social media campaign. Longer term opportunities for reviewing the range of property-related taxes devolved to Wales were considered.

Any other business

8. No items were raised under AOB.
9. The Cabinet Secretary for Finance thanked the attendees for their contributions, and confirmed that the next meeting would take place on 11

February 2019.

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