



Llywodraeth Cymru
Welsh Government

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Welsh Revenue Authority Board minutes: 24 February 2021

Minutes from the Welsh Revenue Authority (WRA) Board meeting held on 24 February 2021.

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Present

Members

- Kathryn Bishop, Chair
- Dyfed Edwards, Deputy Chair
- Jocelyn Davies, Non-Executive
- Mary Champion, Non-Executive
- Rheon Tomos, Non-Executive
- Dyfed Alsop, Chief Executive Officer
- Becca Godfrey, Chief Strategy Officer
- Sam Cairns, Chief Operations Officer
- Lucy Robinson, Customer Insight and Strategy

Ymgynghorwyr (Advisers)

- Melissa Quignon-Finch, Chief People Officer
- Rob Jones, Chief Finance Officer
- Amy Bowden, Interim Head of Legal
- Gareth Watson, Interim Head of Communications
- Neil Butt, Interim Chief of Staff
- Anna Adams, Deputy Director of Tax Strategy, Policy and Engagement - Welsh Treasury

Meeting opening

1. Welcome and introductions, conflicts of interest and apologies, minutes of the last meeting, matters arising

1. The Chair welcomed everybody to the meeting. Gareth Watson joined for the first time as an Ymgynghorwr to the Board, as Interim Head of Communications.
2. Apologies were received from Andrew Jeffreys, Anna Adams would deputise and present the Director, Welsh Treasury report.
3. One interest was noted for inclusion to the Board interests log, no conflicts of interest were declared.
4. The minutes of the last meeting and the redacted minute for the purpose of external publication were agreed, subject to one small addition, which would be shared with the Board outside of the meeting to ensure members were content. Members agreed the action and decision from the last meeting, noting that the only outstanding action could be closed.
5. The Chair noted Board activity since the December meeting for the purpose of the minute. Members had met twice and had discussed or received updates as follows:
 - the Board had met in early January for a cyber security training session
 - **information redacted**.
 - the proposed process for reviewing strategy at Board level was presented. The Board were broadly content with the approach but it was agreed that further work would be done to schedule the review dates. This was closely linked to the governance review work and so should be picked up following its completion.
 - the Board met for its annual effectiveness review, and a summary of the discussion would be circulated over the coming days
 - the Board had received an initial briefing on the WRA's 2021-22 strategic plan and budget

Report, approvals and decisions

2. Chair's report

1. The Chair provided an update on recent activity.
2. The Chair, along with the Chief Executive (CE) and Welsh Treasury met with the Minister in February to discuss the WRA's 2021-22 strategic plan and budget.
3. A second meeting had taken place between the Chair and the Permanent Secretary to discuss the Chair's objectives. The finalising of the objectives had taken place much later than intended due to the work pressures as a result of Coronavirus (COVID-19). The Chair also used this meeting as an opportunity to mention the governance review currently being undertaken and the Permanent Secretary notified the Chair that guidance would be circulated to all civil servants for the pre-election period, since as a Welsh Government (WG) department, WRA would of course be included.

3. CEO report and operational performance

Information redacted.

4. Financial performance

Information redacted.

5. Reports from committees

1. The Chair of the ARAC had nothing to escalate or report from the most

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recent committee meeting, other than what was noted under the Finance Report item.

6. Report from Welsh Treasury

Information redacted.

1. Tax regulations for Land Disposal Tax (LDT), Land Transaction Tax (LTT) and Welsh Rates of Income Tax (WRIT) had all passed.
2. Members were informed that the LTT holiday was due to come to an end on the 31st March. If the UK Government were to extend the Stamp Duty Land Transaction (SDLT) holiday, Welsh Ministers may decide to do the same depending on the rationale. If the Welsh position changes, WT would consult with the WRA on what needs to be done.
3. Plastics packaging tax may come in next year, which does raise some questions about things that WT would want to look at more broadly. The WRA had been involved in the environmental tax discussions and WT would be happy to update the Board on this in the future.
4. The Board thanked WT for their assistance in the recent budget work and for the other collaborative working that had been taking place.

Discussion

7. Update on equalities and socio-economic duty

1. The paper which included an overview of the benefits of the duty and the areas that would be impacted was shared with the Board for information. The Board recognised that the WRA would be required by law to give the duty due regard from 31 March when making strategic decisions, as they must do with other impacts on equalities.

2. A member of staff had sat on the WG guidance Board looking at the duty and so TA felt comfortable that the WRA had sufficient opportunity to feed into the work.
3. Members were informed that the duty would complement the wider work being done on equality and that considerations in relation to the duty would be flagged when the Board come to making strategic decisions in the future.
4. The Board were broadly content that all of the affected areas had been captured within the paper but suggested that procurement may need to be included.
5. It was noted that there was a requirement to consider the duty when reviewing or making any changes to existing strategies. However, whilst the duty doesn't require the WRA to retrospectively look back at previously agreed strategies that don't require reviewing/updating, thought would be given to all agreed strategies at some point.
6. The Board were provided with links to the draft statutory guidance and online webinar for further information. The Board said they would welcome any further training on this and equalities more generally, and welcomed the opportunity to discuss data and evidence to help in assessing the impacts of their decisions in due course.

8. Board effectiveness review

Information redacted.

9. WRA's Strategic plan 2021-22 and budget

1. The Board met for a briefing session on the 16 February to look at the progress that had been made by Tîm Arwain in developing the WRA's strategic plan for 2021-22. Members were provided with a briefing paper in advance and on the day a presentation by members of Tîm Arwain covered the key aspects with particular focus on the approach to Tax risk; UDT;

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design and data objectives; as well as the overall affordability of the plan based on the anticipated budget for next year.

2. A wide range of questions and points were covered during the session and overall, the Board were content with the proposals presented. The key observations were grouped into 7 areas:
 - a. The importance of flexibility – looking after staff wellbeing; recognising the sensitivities within our budgets; and how tight our finances will be
 - b. Not starting and stopping too much – better to do a few things well than try to do too many and have to continually refocus and adapt
 - c. **Information redacted.**
 - d. The importance of briefings in the period - particularly in new and emerging areas
 - e. Using the learning - from potential pressures and trade-offs next year - to inform the next corporate plan
 - f. Don't allow ourselves to lose sight of the principle of fairness
 - g. Importance of service design in good policy development
3. The risk of certain assumptions in the budget changing during the year was flagged. It was noted that consideration would need to be given to how sensitive we are to those changes and how we would manage that risk, either to avoid an overspend or significant underspend.
4. The final plan and budget would be presented to the Board for approval on the 24 March.
5. A discussion took place about further opportunities for engagement with stakeholders. Members were informed that a discussion was due to take place with WT the following week and some briefing would be done with Natural Resources Wales (NRW). The team agreed to take this point away and give it further consideration.

10. Governance review (phase one)

Information redacted.

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Meeting closing

11. Any other business

1. No other business was raised.

12. Forward look

1. A discussion on accommodation and the governance review would be scheduled for a later date.

Redacted information

There are certain circumstances where it is not appropriate to share all of the information contained within the Board minutes, for example, where it contains personal or commercial data or relates to the formulation of government policy or the effective conduct of public affairs. In such circumstances, the information has been redacted and the text is marked clearly that this has been the case.

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