



## Tax Advisory Group

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### Note of the Tax Advisory Group 23 October 2014 Conference Room C, Tŷ Hywel, Cardiff

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#### Members of the Tax Advisory Group

Minister for Finance and Government Business, Jane Hutt AM (Chair)

Andrew Evans - Geldards

Frank Haskew - The Institute of Chartered Accountants in England and Wales (ICAEW)

David Phillips - Institute for Fiscal Studies (IFS)

Emma Watkins – Confederation of British Industry (CBI) Wales

Robert Lloyd Griffiths – Institute of Directors (IoD) Wales

Kay Powell - The Law Society

Phil Jarrold – Wales Council for Voluntary Action (WCVA)

Rhodri Evans, on behalf of Janet Jones - Federation of Small Businesses

Cllr Aaron Shotton – Welsh Local Government Association

Martin Warren - The Institute of Chartered Accountants in England and Wales (ICAEW)

#### **In attendance:**

Jeff Andrews - Specialist Advisor to the Minister for Finance and Government Business

Andrew Jeffreys – Director, Treasury

Gareth Morgan – Deputy Director, Fiscal Analysis and Strategy

Paul Webb – Regeneration Investment Fund for Wales Project Manager, Local Government and Communities

Andy Rees, Head of Waste Strategy

Richard Clarke - Tax Administration Project Manager

Sarah Tully – Devolved Tax Policy Project Manager

Andrew Thomas - Economist

Ruth Leggett - Strategic Communications & Engagement Manager, Treasury

Lucy Robinson – Secretariat



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### Welcome from the Minister for Finance

1. The Minister for Finance welcomed the group to the third meeting of the Tax Advisory Group (TAG) for Wales.
2. The Minister introduced two new members to the Tax Advisory Group - Councillor Aaron Shotton who would represent the Welsh Local Government Association and also Martin Warren, Director for Wales at The Institute of Chartered Accountants in England and Wales.
3. The Minister briefly discussed developments since the last Tax Advisory Group meeting, including the outcome of the Scottish Independence Referendum, the first meeting of the Joint Exchequer Committee and the publication of the White Paper on tax collection and management.

### Update on Wales Bill and wider context

4. Gareth Morgan provided a brief update on the latest developments with the Wales Bill.

### Welsh Landfill Tax

5. Sarah Tully provided an overview of the background evidence and emerging thinking on Landfill Tax.

### Stamp Duty Land Tax – Exemptions, Reliefs and Anti Avoidance

6. Andrew Evans from Geldards, presented an overview of the reliefs and exemptions available for the current Stamp Duty Land Tax.



## **Tax Advisory Group**

### **Tax Collection and Management Consultation**

7. Richard Clarke provided a short introduction on the tax collection and management consultation and invited members to raise key areas/issues for their organisations, with a particular focus on tax administration, powers and duties, tax compliance & avoidance and disputes.
  
8. The Minister emphasised the importance of the use of the consultation period to gather thoughts and ideas from various sectors.

### **AOB**

9. No items were raised under AOB.