



Tax Advisory Group

Note of the meeting – 15 October 2015

Note of the Tax Advisory Group 15 October 2015 WG Conference Room, Tŷ Hywel, Cardiff

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)

Councillor Aaron Shotton - Welsh Local Government Association (WLGA)

Leighton Jenkins on behalf of Emma Watkins - CBI

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

Kay Powell - The Law Society

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

Robert Lloyd Griffiths - Institute of Directors (IoD) Wales

Ruth Marks - Wales Council for Voluntary Action (WCVA)

Nisreen Mansour on behalf of Victoria Winckler - Bevan Foundation

In attendance:

Andrew Jeffreys - Director, Treasury

Ed Sherriff - Head of Fiscal Strategy

Andrew Hewitt - Devolved Tax Policy Project Manager

Tom Nicholls - Economist

Sarah Tully - Devolved Tax Policy Project Manager

Jo Berry - Strategic Communications and Engagement Officer

Trudi King - Secretariat



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Welcome from the Minister for Finance

1. The Minister for Finance and Government Business welcomed attendees to the sixth meeting of the Tax Advisory Group (TAG) for Wales. The Minister noted that apologies had been received from Victoria Winckler, Emma Watkins, Martin Mansfield, Janet Jones and David Phillips. The minister welcomed Leighton Jenkins who was attending on behalf of Emma Watkins and Rhodri Evans who was attending on behalf of Janet Jones. The minister also welcomed Nisreen Mansour from the Bevan Foundation, who was attended on behalf of Victoria Winckler, covering the item on New Taxes.

2. The minister briefly outlined developments since the last meeting which included the following points:
 - the Tax Collection and Management Bill was introduced to the National Assembly in July and the Finance Committee are now undertaking the scrutiny of the bill
 - the publication of the summaries of responses to the consultations on Land Transaction Tax (LTT) and Landfill Disposals Tax (LDT). With over 300 responses received, the minister thanked members for their input and their help in encouraging others to contribute their ideas and opinions
 - the minister is continuing to lead discussions with the UK government on other important aspects of the funding reform agenda.

Matters arising

3. The note of the previous TAG meeting had been circulated to members prior to the meeting and all actions had been completed. The group confirmed the note was an accurate summary of the discussion.

4. The Minister for Communities and Tackling Poverty launched a call for evidence earlier this month seeking views and supporting evidence to increase diversity on Public Sector Board in Wales. The minister would like to ensure that the new board of



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the new Welsh Revenue Authority (WRA) reflects this aim in fostering a diverse tax industry in Wales. The minister proposed that at the next TAG Meeting, in February 2016, an agenda item should be tabled to discuss how to ensure the board of the Welsh Revenue Authority has the right skills and experience, and reflects the community it serves. The discussion should cover how to increase the representation of Women and other underrepresented groups on the board of the WRA.

Fiscal Reform Update

5. Ed Sherriff provided a brief update on the recent intergovernmental talks, including the latest position on a funding floor and the devolution of Air Passenger Duty (APD).

Bevan Foundation New Taxes Project

6. Nisreen Mansour provided a presentation outlining the scope, key elements and progress of the project. The Bevan Foundation published its first report on this project on 5 October.

Land Transaction Tax (LTT)

7. Andrew Hewitt and Tom Nicholls provided a summary of the consultation responses, an outline of key policy issues, and an introduction to rates and bands with some examples of the modelling they have undertaken.

Landfill Disposals Tax (LDT)

8. Sarah Tully presented a summary of the consultation responses and an outline of key policy recommendations.



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AOB

9. Jo Berry informed members that she had completed the development work started by Ruth Leggett on the SharePoint site. She provided a brief update on the new site and encouraged members to make use it to stimulate discussions.

10. The next meeting will take place in February 2016

11. No other items were raised under AOB.