



Llywodraeth Cymru  
Welsh Government

## Tax Advisory Group

Note of the meeting – 11 February 2016

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**Tax Advisory Group meeting  
11 February 2016  
Seminar Rooms 1&2, Pierhead, Cardiff Bay**

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### **Tax Advisory Group**

Jane Hutt AM, Minister for Finance and Government Business (Chair)  
Andrew Evans, Geldards  
Leighton Jenkins on behalf of Emma Watkins, CBI  
Janet Jones and Rhodri Evans, Federation of Small Businesses  
Ruth Marks, Wales Council for Voluntary Action (WCVA)  
David Phillips, Institute for Fiscal Studies  
Kay Powell, The Law Society  
Martin Warren, The Institute of Chartered Accountants in England and Wales (ICAEW, Wales)  
Victoria Winckler, Bevan Foundation

### **Presenters**

Laura McAllister, Chair, Sport Wales (in attendance for the WRA Board Membership item)  
Adele Baumgardt, Vice Chair, Sport Wales (in attendance for the WRA Board Membership item)

### **Officials in attendance**

Andrew Jeffreys, Director, Treasury  
Jeff Andrews, Specialist Policy Adviser  
Georgina Haarhoff, Head of Tax Policy and Legislation Management  
Claire McDonald, Project Manager for the implementation of the Welsh Revenue Authority  
Richard Clarke, Tax Administration Project Manager  
Ed Sherriff, Head of Fiscal Strategy  
Jo Berry, Strategic Communications and Engagement Officer  
James Price, SRO - Deputy Permanent Secretary, Economy, Skills and Natural Resources  
Laura Offside (Secretariat)



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### **Welcome from the Minister for Finance**

1. The Minister for Finance and Government Business welcomed attendees to the seventh meeting of the Tax Advisory Group (TAG) for Wales. The Minister noted that apologies had been received from Emma Watkins, Martin Mansfield, Frank Haskew and Robert Lloyd Griffiths. The Minister welcomed Laura McAllister and Adele Baumgardt from Sports Wales who were attending the meeting to provide a presentation on diversity on public sector boards.
2. The Minister briefly outlined developments since the last meeting which included the following points:
  - The Tax Collection and Management (TCM) Bill has now completed stage 2. Subject to final approval by the Assembly, Royal Assent should be achieved in April this year.
  - Discussions with the UK Government continue on important aspects of the fiscal reform agenda.
  - Dyfed Alsop, currently Chief Strategy Officer at the Valuation Office Agency, has been appointed as the Welsh Revenue Authority (WRA) Implementation Director, and will start in his post in Summer 2016.

### **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.

### **Fiscal Reform Update**

4. Ed Sherriff provided an update on the recent intergovernmental talks, including the outcome of the UK Government's Spending Review, and the latest positions on fair funding and devolution of Air Passenger Duty.

### **Welsh Revenue Authority/TCM Bill progress**

5. Georgina Haarhoff provided an update on the progress made with the TCM Bill, the Land Transaction Tax (LTT) Bill, the Landfill Disposals Tax (LDT) Bill, and the latest Treasury paper.
6. The TCM Bill had passed stage 2 and was on track to receive Royal Assent by early April. The Bills for LTT and LDT would be introduced after the Assembly election, if



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agreed by the new Welsh Government. Rates and bands for the new taxes would be decided closer to April 2018.

### **WRA Board Membership**

7. Claire McDonald introduced this item on WRA Board membership and composition. Professor Laura McAllister and Adele Baumgardt from Sport Wales presented to the group about their experiences of recruiting onto their Board, how they increased diversity and improving the Board's effectiveness.

### **Tax Payers' Charter**

8. Richard Clarke presented a summary on the Taxpayers' Charter and the work undertaken to date. He asked the Group for comment and feedback on the survey questions that had been developed.

### **AOB**

9. Victoria Winckler provided an update on the Bevan Foundation's project to identify ideas for possible new devolved taxes. The project was coming towards a close. The Bevan Foundation's website and social media were now being used to float ideas. The final report on the new taxes project would be launched after the National Assembly election.