

MINUTES OF PREVIOUS MEETING**Purpose: HMRC Tax Transparency Sector Board****Venue: The Chartered Institute of Taxation (CIOT)
1st Floor, Artillery House, 11-19 Artillery Row, London. SW1P 1RT****Date / Time: Monday 15th July 2013 - 14:00 to 16:00pm**

Attendees:	Apologies:
<p>HMRC Jonathan Athow - HMRC - Knowledge, Analysis and Intelligence (KAI) Mike Hawkins - HMRC - Knowledge, Analysis and Intelligence (KAI) Cindy Bell – HMRC - Central Policy Bill Elmore – HMRC - KAI Data Policy & Co-ordination Simon Woodside – HMRC Business Customer and Strategy John Fegan - HMRC - Security and Information Daniele Bega – HMRC - KAI Data Policy & Co-ordination Ian Parfitt – HMRC - KAI Data Policy & Co-ordination</p> <p>Executive agencies Adrian Ball - Valuation Office Agency (VOA)</p> <p>Other Government Departments Paul Maltby - Cabinet Office (CO)</p> <p>External representatives Peter Fanning - Chartered Institute of Taxation (CIOT) Chris Taggart – OpenCorporates (OC) Dominique Lazanski - Taxpayers Alliance (TPA) Jonathan Shaw - Institute for Fiscal Studies (IFS) Keith Dugmore - Demographics User Group (DUG) Richard Wild - Chartered Institute of Taxation (CIOT) / BDO</p>	<p>Andrew Sheffield Chris Franklin Dyfed Alsop Colin Yeend Ed Parkes Fiona Armstrong James Templeton Johanna Edwards Judith Jones Melanie Bond Paul Boyle Rory Meakin</p>

- 1. Welcome and introductions** (Jonathan Athow - HMRC - Knowledge, Analysis and Intelligence)
 - Jonathan welcomed everyone to the fourth meeting of the HMRC Tax Transparency Sector Board.
 - He thanked Peter Fanning and the Chartered Institute of Taxation (CIOT) for hosting the meeting.
- 2. Action Points and Minutes from the previous meeting** (Jonathan Athow - HMRC - Knowledge, Analysis and Intelligence)
 - No Action Points from 10th May
 - Minutes agreed
- 3. Presentation about The Chartered Institute of Taxation (Peter Fanning – CIOT)**
 - The Chartered Institute of Taxation (CIOT) and the Association of Tax Technicians (ATT) are UK registered charities
 - CIOT and ATT are the leading professional body in the United Kingdom concerned with UK tax compliance services.
 - Their charitable objects require them to pursue the public benefit and work for a better, more efficient tax system for all. This includes responding to consultations and engaging with politicians and civil servants and taxpayers
 - CIOT work to increase the understanding of tax matters generally by promoting forums for tax discussion and debate, and by publishing and distributing information on tax matters.

- Finally, CIOT's Low Incomes Tax Reform Group works to improve and simplify the tax system for those who cannot afford to pay for tax advice.

Discussions

- CIOT supports more data being made available externally, but this will have to be done in compliance with current laws
- CIOT highlighted that there is a social contract between taxpayers and the fiscal authorities and that HMRC should ensure that individual taxpayer information is not disclosed
- OpenCorporates pointed out the distinction between individuals and tax paying legal entities, highlighting that the boundaries of the social contracts are not clear when dealing with corporates
- It was agreed that the cultural norms around taxpayer confidentiality are changing and new challenges are arising for tax authorities

4. Presentation / Discussion : the [Governments response to Shakespeare review](#) and the [G8 Open Data Charter](#) (Paul Maltby – Director of Open Data and Government Innovation - CO)

- G8 Open Data Charter committed countries to follow 5 open data principles for Government information: Open Data by Default, Quality and Quantity, Usable by All, Releasing Data for Improved Governance and Releasing Data for Innovation
- In response to the Shakespeare review of Public Service Information (PSI), Cabinet Office have committed to set out a collaborative process with Government Departments for identifying those datasets which should be part of the 'National Information Infrastructure'.
- The National Information Infrastructure will be implemented in 3 stages:
 - Identify all data held and owned by departments
 - Prioritise data in collaboration with users
 - Release of data
- The National Information Infrastructure will be published in the UK Open Government Partnership Action Plan by 31st Oct.
- The need for Quarterly Written Ministerial Statements will cease after the implementation of this initiative.

Discussions

- CO will work with all departments to develop an inventory of information held and release new datasets, within the legal framework for disclosure. They are keen that departments consider releasing those datasets that most closely relate to their core functions.
- The Taxpayer Alliance pointed out the need to design a system where datasets on the National Information Infrastructure are tagged and easy to find
- Demographics User Group outlined that the expectations relating to open data are increasing. In particular, they emphasised the benefits for the private sector of gaining access to Postcode and Address files, VOA data and Land Registry.
- HMRC pointed out that they are currently updating the Data Catalogue that is already published on HMRC's website: <http://www.hmrc.gov.uk/transparency/implementation-plan-catalogue.xls>

5. Public consultation on HMRC Legal Framework (Cindy Bell) and The VAT register (Simon Woodside)

- HMRC presented a paper to the board on their consultation: Sharing and Publishing Data for Public Benefit (released on 17 July: <https://www.gov.uk/government/consultations/sharing-and-publishing-data-for-public-benefit>)
- This consultation invites views on proposals for HMRC to increase the scope for the department to share non-identifying information (that is, information that does not relate to identifiable individuals or legal entities), and on proposed safeguards. Options cover general and aggregate data as well as anonymised data sets.

- HMRC also seeks views on the potential benefits, costs / risks and necessary safeguards for proposals to share VAT registration data, either publicly or under controlled conditions for specified purposes, for example, credit rating.

Discussions

- OpenCorporates observed there is a big difference between making data available and making data available for public benefit. They drew the distinction between open data and selectively chosen data and were not in favour of selective releases for purposes which may benefit a limited range of organisations and further consolidate their market advantage. They felt there should be public disclosure of the purpose for which data were released. They further felt that HMRC should ensure that information released by HMRC should be fit for purpose and linkable to other data sources, such as Companies House data.
- HMRC clarified that the current plans for publication of the VAT data register as open data will focus on non financial information. The consultation will help the Department explore the potential benefits and risks of this initiative and investigate whether there is appetite for greater releases.
- CIOT highlighted that releasing full open data will lead to much greater privacy issues.
- HMRC also highlighted that the consultation is looking for opportunities to widen data shares without compromising the core principle of taxpayer confidentiality. The current legislation provides very strong protection, which limits in some cases the opportunities for data sharing with other Government Departments and the use of data for policy development and research purposes.
- HMRC already makes some of its data available to accredited bodies, through the Datalab, for research that benefits HMRC functions. The consultation suggests relaxing some of the constraints on disclosing non identifying data to improve information sharing for wider public benefit.
- The Demographics User Group drew the board's attention to the ESRC Business Datasafe initiative and its aims. Business Datasafe will join up data from private sector organisations such as store cards, client lists held by utility companies, banking transactions, mortgage details, and records or communications held by communication providers with social scientific survey data in a safe and secure setting for analytical purposes benefitting society.

6. AOB

- CIOT thought further discussion / definition needed around the definitions of 'private' and 'open' data and taxpayers' rights in this area at future meetings. **AP1 15.07.13**

Next meeting: **Friday 4th October 2013 - 10:30 to 12:30**
(Room 2/39 Chancellors Room - 100 Parliament Street London SW1A 2BQ)