

Minutes of OTS Board meeting 26 March 2019

Present

Kathryn Cearns (Chair)
Bill Dodwell (Tax Director)
Teresa Graham (SID)
Paul Johnson
Kathleen Russ
Beth Russell (HMT)
Jim Harra (HMRC)

Apologies

John Cullinane

In attendance

David Halsey (OTS Head of Office), Eileen Rafferty (OTS), Daphna Jowell (OTS), Sue Youngman (OTS), Tom Smith, (HMRC), Chloe Evenson (HMT), Alistair Sutcliffe (HMRC)

1. Minutes of previous meeting (28 January 2019)

These had been circulated prior to the meeting and were confirmed as a correct record.

There were no matters arising.

2. Register of interests and potential conflicts

An updated register of Board members' interests had been circulated. There were no other potential conflicts to declare.

3. Chair appointment

The Board noted the positive outcome of the recent Treasury Select Committee (TSC) hearing regarding Kathryn's appointment. It was envisaged that Bill Dodwell, as Tax Director, would accompany her to any future evidence sessions with the TSC.

4. OTS Conference

The Board considered a summary report of the conference held at the end of February, and reflected briefly on what had been a successful event, attended by over 80 people representing a wide range of stakeholders and which had run smoothly. The Board would consider the approach to future events later in the year.

5. Tax Director's Report

Bill Dodwell spoke to his report, including the envisaged timetable for publishing reports over the next few months and an update on areas of likely or potential future work.

On future work

- there was continued support for work exploring ways in which self-employed people might be provided with the potential for a 'PAYE-like experience', including consideration of information reporting and withholding mechanisms; discussions with HMRC and HMT about the most fruitful focus for such work were well in hand

- initial consideration was also given to a variety of areas of tax administration where there could be value in one or more pieces of work by the OTS, on which discussions with HMRC and HMT had started but were at an earlier stage.

The Board would return to specific new projects such as these, and a wider more strategic consideration of future work in future meetings.

6. Annual Report

The Board considered an initial draft of the Annual Report and provided some high-level comments and steers, including in relation to ways of commenting on or evaluating success. A fuller and more developed draft would be provided at the May meeting.

7. Business Lifecycle Report

The Board considered a draft of the report, which had been circulated and was introduced by Bill Dodwell and Eileen Rafferty.

Board members offered a range of comments which would be addressed before a further version was circulated ahead of publication. These included making the clarity of the headline messages clearer, the focus of the recommendations and other drafting and presentational points.

8. Inheritance Tax – Second Report

The Board considered a draft of the Executive Summary of the report, which had been circulated and was introduced by Bill Dodwell and Daphna Jowell.

In discussion, consideration was given to

- making the language, examples and presentation of the report accessible to the non-specialist reader, given the high level of public engagement with the review
- the focus and presentation of some of the specific recommendations

A full, more advanced, draft of the whole report would come to the Board meeting in May.

9. Life Events Report

The Board considered an outline of the main areas it was expected this Report would focus on, which had been circulated, which Bill Dodwell introduced.

Discussion focused on how the areas identified had emerged from the work across what had been a wide canvas, the need for the report to explain how they fitted together, and the extent to which there were other areas that would warrant further work in the future.

10. Administrative matters

The Board received a report on meetings recently held by the OTS.

The Head of Office updated the Board on staffing and finances.