

## Minutes of OTS Board meeting 12 September 2019

### Present

Kathryn Cearns (Chair)  
Bill Dodwell (Tax Director)  
John Cullinane  
Teresa Graham  
Kathleen Russ  
Beth Russell (HMT)  
Tom Smith (HMRC) (for Jim Harra)

### Apologies

Paul Johnson  
Jim Harra

### In attendance

David Halsey (OTS Head of Office), Bethan Kay (OTS), Mark Pickard (OTS), Nigel Mellor (OTS), Chloe Evenson (HMT), Caroline Eele (HMRC)

#### 1. Minutes of previous meeting (10 July 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. Tax Director's Report

Bill Dodwell spoke to his report, noting the range of meetings held with representative bodies and other groupings of interested stakeholders, and his involvement with the Scottish Government's Devolved Taxes Legislation Working Group which promoted a discussion about simplification challenges in the context of devolved taxes.

#### 4. Future work

The Board considered the position regarding potential areas of future work.

##### a) Capital Gains Tax

Members of the OTS are continuing to consider the potential for work in this area with HMT and HMRC and to explore the potential issues involved.

##### b) Tax Administration

Work continues to explore and scope potential areas of work in the field of tax administration.

##### c) Other areas of future work

The Board briefly discussed some other areas of potential future work and it was agreed that a list, or potential pipeline, of such possibilities would be brought to the next Board, for discussion.

#### **5. Life Events**

The Board considered a full draft of this report and offered a range of specific, and some more general, comments. These, and further comments from others, would be addressed and a revised draft circulated to the Board ahead of publication.

#### **6. Reporting and payment**

Bill Dodwell outlined the team's emerging thinking in relation to the likely findings of this initial review, noting an encouraging level of responses to the on-line surveys and the fruitful range of meetings held which had reflected a good range of views and experience.

This was then discussed by the Board, to whom a draft of the report will be circulated in good time ahead of publication.

#### **7. Evaluating previous OTS reports**

Following the discussion at the July meeting, the Board received and discussed proposals about the OTS's approach to evaluating its major reports, and agreed that the OTS publish an occasional series of papers each of which would generally relate to a particular report.

The Board discussed a draft of the first proposed paper in this series, relating to VAT, and offered some comments. These, and final comments from others, will be addressed and a final draft circulated to the Board ahead of publication.

#### **8. Administrative matters**

The Board received a report on meetings recently held by the OTS, including with representatives of some overseas governments, the OBR and the NAO.

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

#### **9. Any other business**

The Board noted the meeting dates that had been arranged for the period up to November 2020.