

Minutes of OTS Board meeting 18 November 2019

Present

Kathryn Cearns (Chair)
Bill Dodwell (Tax Director)
John Cullinane
Teresa Graham
Beth Russell
Ruth Stanier (HMRC) (for Jim Harra)

Apologies

Paul Johnson
Jim Harra
Kathleen Russ

In attendance

David Halsey (OTS Head of Office), Bethan Kay (OTS), Mark Pickard (OTS), Sue Youngman (OTS), Chloe Evenson (HMT), Simon Moulden (HMRC), Tom Smith (HMRC)

1. Minutes of previous meeting (12 September 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

Some updates to the register of Board members' interests were noted. There were no other potential conflicts to declare.

3. Tax Director's Report

Bill Dodwell spoke to his report, noting

- the range of events and meetings held with representative bodies and other groupings of interested stakeholders both from the UK and abroad
- OTS publications in October (an evaluation update on the 2017 VAT review, and significant new reports on Life Events and on Reporting and Payment)
- the recent Ministerial response to the Everyday Tax for Smaller Businesses review
- initial thinking about an OTS conference during 2020

It was noted that HMRC's continuing work on the Everyday Tax for Smaller Businesses recommendations was being overseen by its Customer Impact Steering Group.

There was a brief discussion about the plans for the next evaluation update, which it is intended will relate to corporation tax.

The Board gave initial consideration to how to get the most from a conference in 2020 in preparation for a more detailed discussion at the January meeting.

4. Life Events and Reporting and Payment Reports

The Board congratulated those who had been involved in finalising and publishing these reports, noting the positive media response.

5. Future work

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

Currently, work continues to prepare the way for a potential review on Capital Gains Tax. As part of this, the Board was consulted about potential members of a Consultative Committee.

The Board briefly discussed initial work under way to scope a project on claims and elections.

The Board received, and briefly considered, a paper setting out a range of other areas of potential future work for the future.

6. 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.

7. Any other business

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