

## Minutes of OTS Board meeting 21 July 2020

(held on Video conference)

### Present

Kathryn Cearns (Chair)

John Cullinane

Kathleen Russ

Kerrie Spendiff (for Ruth Stanier)

Bill Dodwell (Tax Director)

Teresa Graham (SID)

Beth Russell (HMT)

Judith Freedman

### In attendance`

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

#### 1. Minutes of previous meeting (21 May 2020)

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

Updates to the register of Board members' interests were noted.

There were no potential conflicts to declare.

#### 3. Tax Director's Report

Bill Dodwell spoke to his report, noting

- the very welcome recent commissioning of the CGT review,
- the publication of the CT evaluation and stock take note and the Annual Report
- potential areas for a future evaluation report
- the desire on the part of the OTS to extend further the range and diversity of those the Office engages with in the course of its work
- plans for discussions with Treasury and HMRC officials about future work

In the discussion which followed a number of suggestions were made, and ideas shared, about how the Office could best extend and widen the diversity of the Office's engagement, not least with those of Black, Asian and Minority Ethnicity.

In this connection it was also noted that the OTS team had recently has a presentation from HMT colleagues working to improve the process for building in equalities analysis into policy thinking.

#### 4. Capital Gains Tax review

Bill Dodwell noted that 580 people had already completed the online survey, and noted

- the wide range of generally very useful and positive engagement following the commissioning of the review
- the extensive range of meetings already arranged, including with the Consultative Committee, thanks to the energetic work of team members on this

## **5. Corporation Tax evaluation and stock take note**

This has been published the previous day. Bill Dodwell thanked board members for the comments they had provided as this note had been finalised.

## **6. Annual Report**

This has been published on the morning of the Board meeting. The Chair thanked those involved for enabling this to be achieved before the Summer recess.

## **7. Claims and Elections Review**

Bethan Kay spoke to a paper which had been circulate outlining the Office's thinking, highlighting some general areas emerging from the review, Bill Dodwell then enlarging on some aspects relating to employee expenses and the personal tax account, and Short life assets.

Board members responded warmly to the paper, many elements of which had resonated with them. It was noted that HMRC had just that day published a document entitled 'Building a trusted, modern tax administration system'<sup>1</sup>, which provided a very positive context for this upcoming report.

Board members offered thoughts and suggestions including

- it would be good to seek areas of learning from HMRC's recent Covid-19 experience
- it was helpful to consider both what made things easier for taxpayers and for HMRC, and the consider how to minimize the impact of any suggested changes on employers
- seeking to identify principles that could inform HMRC's future work in this area generally

A draft of the report would be brought to the Board meeting in September.

## **8. OTS Conference**

David Halsey spoke to a revised proposal in relation to the online conference being planned for the afternoon of 7 September 2020.

Discussion touched on various elements of the arrangements, including the proposed speakers, the invitation and registration process, and how the conference would be advertised, as well as the technology that would be used.

## **9. 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.

## **10. Any other business**

The Board noted the meeting dates for the period up to November 2020 and asked that meeting dates be arranged for 2021.

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<sup>1</sup> <https://www.gov.uk/government/publications/tax-administration-strategy/building-a-trusted-modern-tax-administration-system#next-steps>