

## Minutes of OTS Board meeting 13 September 2021

(held online)

### Present

Kathryn Cearns (Chair)

Kathleen Russ

Paul Aplin

Cerys McDonald (HMRC, for Ruth Stanier)

Bill Dodwell (Tax Director)

Judith Freedman

John Cullinane

Teresa Graham (Observer)

Apologies: Beth Russell (HMT)

### In attendance

David Halsey (OTS Head of Office), Bethan Kay (OTS), Hannah Smith (OTS)

Stuart Gregory (HMT), Caroline Eele (HMRC)

#### 1. Minutes of previous meeting (13 July 2021)

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. Kathryn Cearns reminded Board members to notify her, and David Halsey, of any changes.

During the meeting Kathryn Cearns drew attention to her role at Mencap. No other potential conflicts needed to be declared.

#### 3. Tax Director's Report

Bill Dodwell noted that there continued to be a wide range of external engagement, including through webinars with interested parties and a series of discussions with members of the HMRC team working on the Tax Administration Framework Review.

Bill Dodwell reported on staff movements, drawing attention to Mark Pickard, who had led the work on the two reports on Capital Gains Tax and had just moved on to a new role in HMRC, and to Nigel Mellor, who had worked with the OTS for a number of years, not least on VAT, and recently retired. The Board expressed its thanks to both of them for their contribution to the work of the OTS. Bill Dodwell also noted that John Hall was due to join the Office from the private sector in October.

Bill Dodwell expressed his thanks for the support and engagement from HMRC's Knowledge, Analysis and Intelligence Directorate and a wide range of other teams within HM Treasury and HMRC had provided in relation to the work on the forthcoming Tax Year End Date report.

Bill Dodwell noted continuing work on the Office's next Evaluation and update report, covering both the Simplifying Everyday Tax for Smaller Businesses report and the Taxation and Life Events report,

in which a number of staff members were involved, and the potential for the output of this work to be presented in a number of shorter documents.

Bill Dodwell updated the Board on plans for the Webinar on 15 September, noting the high number of people who had registered for this.

#### **4. 2021 review**

Stuart Gregory reported on progress with the Treasury's work on the review and the anticipated next steps.

The Board would be kept informed and updated as work progressed.

#### **5. Tax Year End Date review**

Drafts of the review, and media briefing, had been circulated to Board members over the Summer and had now been finalised. Bill Dodwell and David Halsey expressed their thanks for the helpful comments and suggestions received and updated the Board on publication plans.

Board members praised the depth of analysis in the report and discussed the approach being taken in handling its publication in conjunction with the webinar.

#### **6. OTS Webinar**

As had been announced before the Summer, this would focus on Capital Gains Tax, Third Party Data and the Tax Year End Date reports.

Consideration would be given to a broader Conference-style event in 2022, after the outcome of the 2021 review was published.

#### **7. Future work**

A paper was presented providing a high-level outline of a number of potential future projects.

The Board offered their perspectives on specific aspects these and their relative significance, attractiveness and priority. They also identified areas in which their scope might be broadened and areas where there were particular opportunities or risks.

The Board would be given a further opportunity to comment on the specific scope of projects it was proposed to progress, after further discussion with HM Treasury and HMRC.

#### **8. 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 and on the processes for handling potential staff conflicts of interest.

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

The Board noted future meeting dates.