

Minutes of OTS Board meeting 23 November 2021

(held as a hybrid meeting)

Present

Kathryn Cearns (Chair)

John Cullinane

Judith Freedman

Beth Russell (HMT)

Teresa Graham (Observer)

Bill Dodwell (Tax Director)

Kathleen Russ

Paul Aplin

Jonathan Athow (HMRC)

In attendance

David Halsey (OTS Head of Office, part only), Bethan Kay (OTS), Julia Neate (OTS), Sue Youngman (OTS), Stuart Gregory (HMT), Caroline Eele (HMRC), James Robertson (HMT – 2021 review)

1. Minutes of previous meeting (13th September 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.

One Board member mentioned an addition for the register of interests.

3. Tax Director's Report

Bill Dodwell noted continued wide ranging external engagement, as well as ongoing discussions with HMRCs teams working on both the Tax Administration Framework Review and on guidance.

Bill Dodwell reported on staff movements, including one addition to the team, one individual who was on maternity leave and one team member who would be moving to HMRC in the New Year.

Bill Dodwell noted that the Office is currently recruiting for one individual with HM Treasury experience and two part time private sector individuals.

Bill Dodwell highlighted ongoing work looking at identifying potential future work, and helpful engagement with HM Treasury and HMRC colleagues. It is hoped that agreement will be reached on suitable topics before the end of the year.

Bill Dowell noted the webinar that took place on 15th September 2021, and the high number of attendees.

4. 5 yearly review of the OTS by HMT

James Robertson (the lead reviewer) presented to the board the recommendations that were to be included in HM Treasury's 5 yearly review of the OTS. The Board offered their comments on these.

James Robertson offered a further discussion with the Board, after the report has been published.

James Robertson expressed his thanks to Alison Robinson (HMT) for her work on the review.

5. Evaluation review

Bill Dodwell introduced a draft of two evaluation reports, a main overarching note and a standalone note on the High-Income Child Benefit Charge and its implications and Julia Neate outlined the key points. Bill Dodwell noted that there would also be a note on PAYE, currently under preparation.

The Board remarked on the importance of raising these points and the discussion focused on the current structure and tone of the main note, and whether this could be split up into further stand-alone notes. Consideration will be given to this, as well as the publication timetable, with updates as well as further drafts to be circulated to the Board in due course.

6. Future Work

The Board received the scoping document for a potential future review into property income.

The Board offered comments and noted additional areas to consider including within the scope.

It was agreed that any further comments on the document should be provided by the Board via email following the meeting.

7. Administrative matters

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

8. Any other business

The Board noted the meeting dates for the remainder of 2021, and that these will continue to be held as hybrid meetings.