

Minutes of OTS Board meeting 20 January 2022

(held as an online 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), Bethan Kay (OTS), John Hall (OTS), Sue Youngman (OTS), Zoe Judd (OTS), Stuart Gregory (HMT), Caroline Eele (HMRC)

1. Minutes of previous meeting (23 November 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.

3. Tax Director's Report

Bill Dodwell noted continued external engagement, and ongoing discussions with HMRC teams.

Bill Dodwell reported on current recruitment activity externally and from within HM Treasury and HMRC. He also noted that the Head of Office would be retiring in the Spring.

Bill Dodwell and Kathryn Cearns reported on a meeting they had had with the Financial Secretary to the Treasury on 19 January, and which the Head of Office attended.

Bill Dodwell updated the Board on the positive progress being made in developing potential future projects that could follow from those to be discussed later in the meeting.

4. Review of Simplification

The Board considered the latest draft of the proposed Scoping Document for this review.

The Board considered a short paper outlining the proposed approach to the conduct of the review, with which it was content.

Members of the Board offered a variety of perspectives, ideas and contributions which the OTS team would consider and build in to the initial thinking already under way, ahead of a more specific discussion with board members during the course of the work on the review.

5. 2021 review of the OTS

In the light of an informal discussion the Board had held with James Robertson since the previous Board meeting, David Halsey presented, and the Board noted, a short paper outlining the proposed approach to taking forward the recommendations in the report.

6. Evaluation review papers

The Board noted the publication of the main overarching note in December.

The Board considered drafts of the four proposed stand-alone notes, on the High-Income Child Benefit Charge and its wider implications, PAYE, Agents and the Single Customer Account.

The Board offered a range of observations on how the impact of the papers might be enhanced, in particular in relation to the High-Income Child Benefit Charge paper, before being published.

7. Property income review

The Board received the current draft of the Scoping Document, and a draft Call for Evidence, for the proposed review relating to property income.

The Board offered comments and made suggestions about avenues to pursue during the work on the review.

8. Administrative matters

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

9. Any other business

The Board noted the meeting dates for the remainder of 2022, and the prospect of the meeting in March being in person/hybrid.