

Minutes of OTS Board meeting 21 July 2022

Held as a hybrid meeting

Present

Kathryn Cearns (Chair)

Bill Dodwell (Tax Director)

Jonathan Athow (HMRC)

Beth Russell (HMT)

Dame Teresa Graham (observer)

Paul Aplin

John Cullinane

Judith Freedman

Kathleen Russ

In attendance

James Konya (OTS Head of Office), Sally Campbell (OTS), Caroline Eele (HMRC), Mark Frost (OTS), Ruth Hopkinson (HMT), Claire McEvoy (OTS), Ronan McDonald (HMRC), Pat Mock (OTS), Andy Richens (OTS), Graham Spencer (OTS), Sue Youngman (OTS)

1. Minutes of previous meeting (May 2022)

- May minutes agreed with no matters arising

2. Register of interests and potential conflicts

- The board were asked to update the Chair and secretariat of any interests for the register.
- There were no conflicts of interest for the meeting.

3. Tax director report

- Bill Dodwell noted continued external engagement and events, and ongoing discussions with officials.
- Bill noted the good news that the Simplification Review and OTS's 2021-22 Annual Report had both been published on 18 July. He also noted good initial engagement with HMRC and HMT officials on how to embed the recommendation principles of simplification in the tax policy making process. The Board were keen that such change should be institutionalised to create a lasting framework.
- The Board discussed options for an event later in the year to publicise and expand on the principles set out in the Simplification Review.
- On the OTS's workplan, Bill recapped the three potential projects noted in previous meetings (the third sector, hybrid working, and tax certainty). The Board discussed these in turn and other areas for possible reviews. It is encouraging to have a pipeline of potential reviews.
- The Secretariat will set time in the September meeting to allow the Board to have a broader discussion on a range of potential work.

4. Board appointments

- James Konya updated the Board on the progress of preparing for the recruitment process.

5. Property income review

- The Board discussed the draft recommendations for the report, including their priority and focussing on the key ones. The Board considered that the recommendations were well pitched, could make a difference, and seemed reasonable for implementation.
- The Board also discussed technical points and opportunities, and the importance of including examples.
- The Board discussed timings, and the benefits of publishing in advance of any Autumn Budget if this were possible.

6. Administration and Other Business

- The dates of future meetings were noted, and the meeting came to a close.