

Social Security Advisory Committee
Minutes of the meeting held on 24 January 2024

Chair: Dr Stephen Brien

Members: Bruce Calderwood
Rachel Chiu
Carl Emmerson
Daphne Hall
Professor Stephen Hardy
Kayley Hignell
Philip Jones
Professor Gráinne McKeever
Jacob Meagher
Charlotte Pickles¹
Dr Suzy Walton

1. Private Session

[PARTIALLY RESERVED]

Consideration of postal regulations

1.5 The Committee endorsed the Postal Regulations sub-group's recommendation that the following regulations were a suitable candidate for clearance by correspondence:

- *The Tax Credits (Miscellaneous Amendments) Regulations 2024*

1.6 The Chair asked the Committee Secretary to notify His Majesty's Revenue and Customs (HMRC) that the Committee was content for the above regulations, relating to Tax Credits, to proceed.

1.7 During the course of the discussion, a wider issue was highlighted on matters relating to compensation schemes, tax liability and interest payments. The secretariat was asked to invite HMRC to present to the Committee on these matters as a general point of interest and to gain a greater understanding.

¹ Item 2 onwards

2. The Social Security and Universal Credit (Migration of Tax Credit Claimants and Miscellaneous Amendments) Regulations 2024

NOTE: The Committee scrutinised the Social Security and Universal Credit (Migration of Tax Credit Claimants and Miscellaneous Amendments) Regulations 2024 at its meeting on 24 January. After careful consideration of the proposals and evidence presented to it, the Committee decided that it would not take the proposals on formal reference. Accordingly, the regulations were laid before Parliament on 11 March 2024. The Department has subsequently advised that one aspect of the proposals needs to be considered further and was not part of the final legislation. We are advised that should the change be required it will be presented to us later in the year. In the meantime, as some of the exchanges between Committee members and DWP officials directly relate to the aspect of the proposals that were not proceeded with, the Department has requested that the publication of the minutes from January's scrutiny be deferred in order to avoid publishing anything that could later confuse claimants or welfare adviser groups until the position has been clarified. We have been assured that existing Move to UC guidance is available for work coaches so claimants will not be impacted. The minutes will be released once the position is clarified.

3, 4 & 5. Private Sessions

[RESERVED ITEMS]

6. Date of next meeting

6.1 The next meeting was scheduled to take place on 13 March 2024.

Attendees

Guests and Officials

Item 2: Graeme Connor (Deputy Director, Universal Credit Policy)
Dave Hignett (G6, Universal Credit Policy)
Jackie Germain (G7, Universal Credit Policy)
James Calverley (G7, Universal Credit Policy)
Natalie Liddell (SEO, Universal Credit Policy)
Rebecca Morgan (SEO, Universal Credit Policy)
Michelle Mathieson (HMRC)
David Whalley (HMRC)

Observer: Mandy Clarke (HMRC)

Secretariat: Denise Whitehead (Committee Secretary)
Dale Cullum (Assistant Secretary)
Gabriel Ferros (Analyst)
Kenneth Ashworth (Assistant Secretary)

Observer: Les Allamby (SSAC member designate)