

Concise Minutes – Finance Committee

Meeting Venue:

Hybrid – Committee room 4 Ty Hywel
and video conference via Zoom

Meeting date: Wednesday, 2 February
2022

Meeting time: 09.31 – 12.30

This meeting can be viewed

on [Senedd TV](#) at:

<http://senedd.tv/en/12607>

Hybrid

Attendance

Category	Names
Members of the Senedd:	Peredur Owen Griffiths MS (Chair) Peter Fox MS Mike Hedges MS Rhianon Passmore MS
Witnesses:	John Cullinane, Chartered Institute of Taxation Lakshmi Narain, Chartered Institute of Taxation Frank Haskew, Institute of Chartered Accountants in England and Wales Glenn Collins, Association of Chartered Certified Accountants UK Richard Lloyd-Bithell, Chartered Institute of Public Finance and Accountancy Dyfed Alsop, Welsh Revenue Authority Sam Cairns, Welsh Revenue Authority Dave Matthews, Welsh Revenue Authority



Committee Staff:	Owain Roberts (Clerk) Leanne Hatcher (Second Clerk) Georgina Owen (Second Clerk) Mike Lewis (Deputy Clerk) Christian Tipples (Researcher) Owen Holzinger (Researcher) Ben Harris (Legal Adviser) Charlotte Barbour (Expert Adviser)
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In accordance with Standing Order 34.19, the Chair has determined that the public are excluded from the Committee's meeting in order to protect public health. This meeting will be broadcast live on www.senedd.tv

Private pre-meeting – Informal (09.15–09.30)

1 Introductions, apologies, substitutions and declarations of interest

1.1 The Chair welcomed Members to the hybrid meeting of the Finance Committee.

2 Paper(s) to note

2.1. The papers were noted.

- 2.1 PTN 1 – Letter from the Minister for Finance and Local Government: Finance Ministers' Quadrilateral meeting – 21 January 2022
- 2.2 PTN 2 – Letter from the Minister for Finance and Local Government on the Tax Bill: Welsh Tax Acts etc. (Power to Modify) Bill – 24 January 2022
- 2.3 PTN 3 – Letter from the Minister for Finance and Local Government: financial transactions capital – 26 January 2022
- 2.4 PTN 4 – National Audit Office report: Administration of Welsh rates of income tax 2020–21 – January 2022

3 Welsh Tax Acts etc. (Power to Modify) Bill: Evidence session 2

3.1 The Committee took evidence from John Cullinane, Director of Public Policy, Chartered Institute of Taxation; and Lakshmi Narain, Chair of the Chartered Institute of Taxation's Welsh Technical Committee on the Welsh Tax Acts etc. (Power to Modify) Bill.

BREAK (10.20–10.30)

4 Welsh Tax Acts etc. (Power to Modify) Bill: Evidence session 3

4.1 The Committee took evidence from Frank Haskew, Head of Tax, Institute of Chartered Accountants in England and Wales; Richard Lloyd-Bithell, Senior Policy and Technical Manager, Chartered Institute of Public Finance and Accountancy; and Glenn Collins, Head of Policy, Technical and Strategic Engagement, Association of Chartered Certified Accountants UK on the Welsh Tax Acts etc. (Power to Modify) Bill.

BREAK (11.30–11.40)

5 Welsh Tax Acts etc. (Power to Modify) Bill: Evidence session 4

5.1 The Committee took evidence from Dyfed Alsop, Chief Executive, Welsh Revenue Authority; Sam Cairns, Chief Operating Officer, Welsh Revenue Authority; and Dave

Matthews, Head of Policy, Welsh Revenue Authority on the Welsh Tax Acts etc. (Power to Modify) Bill.

6 Motion under Standing Order 17.42 (ix) to resolve to exclude the public from the remainder of this meeting.

6.1 The motion was agreed.

7 Welsh Tax Acts etc. (Power to Modify) Bill: Consideration of evidence

7.1 The Committee considered the evidence.

8 Tertiary Education and Research (Wales) Bill: Consideration of draft report

8.1 The Committee agreed the report with minor changes.