

Agenda – Finance Committee

Meeting Venue: Hybrid – Committee room 4 Ty Hywel and video conference via Zoom	For further information contact: Owain Roberts Committee Clerk 0300 200 6388 SeneddFinance@senedd.wales
Meeting date: 6 March 2025	
Meeting time: 09.30	

Registration

(09.00 – 09.15)

Private pre-meeting

(09.15 – 09.30)

1 Introductions, apologies, substitutions and declarations of interest

(09.30)

2 Paper(s) to note

(09.30)

(Pages 1 – 32)

Minutes of the meetings held on 27 November, 5 December, 12 December, 8 January, 15 January, 23 January and 30 January.

2.1 PTN 1 – Letter from the Cabinet Secretary for Economy, Energy and Planning to Legislation, Justice and Constitution Committee – Inter-Ministerial Group for Business and Industry – 17 February 2025

(Page 33)

2.2 PTN 2 – Letter from the Deputy First Minister and Cabinet Secretary for Climate Change and Rural Affairs to the Legislation, Justice and Constitution Committee: Inter-Ministerial Standing Committee (IMSC) – 26 February 2025

(Pages 34 – 36)

2.3 PTN 3 – Letter from the Deputy First Minister and Cabinet Secretary for Climate Change and Rural Affairs: Disused Mine and Quarry Tips (Wales) Bill – 27 February 2025

(Page 37)



3 Scrutiny of the Second Supplementary Budget 2024–25: Evidence session

(09.30 – 10.30)

(Pages 38 – 57)

Mark Drakeford MS, Cabinet Secretary for Finance and Welsh Language,
Welsh Government

Andrew Jeffreys, Director Treasury, Welsh Government

Sharon Bounds, Deputy Director, Financial Controls, Welsh Government

Supporting documents:

[Second Supplementary Budget 2024–25](#)

4 Motion under Standing Order 17.42 (ix) to resolve to exclude the public from the remainder of this meeting, and the meetings on 12 March and 27 March

(10.30)

5 Scrutiny of the Second Supplementary Budget 2024–25: Consideration of evidence

(10.30 – 10.45)

6 The Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2025

(10.45 – 11.00)

(Pages 58 – 60)

Supporting documents:

[The Landfill Disposals Tax \(Tax Rates\) \(Wales\) \(Amendment\) Regulations 2025](#)

[Explanatory Memorandum](#)

7 Interparliamentary Finance Committee Forum

(11.00 – 11.15)

(Pages 61 – 65)

Concise Minutes – Finance Committee

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

Meeting date: Wednesday, 27 November
2024

Meeting time: 09.30 – 11.29

Hybrid, Private

Attendance

Category	Names
Members of the Senedd:	Peredur Owen Griffiths MS (Chair) Peter Fox MS Mike Hedges MS
Witnesses:	Anna Adams, Welsh Government David Greenhough, Welsh Government India Hitchen, Welsh Government Claire Rush, Welsh Government
Committee Staff:	Owain Roberts (Clerk) Georgina Owen (Second Clerk) Mike Lewis (Deputy Clerk) Christian Tipples (Researcher) Martin Jennings (Researcher) Ben Harris (Legal Adviser)



At its meeting on 7 November 2024, the Committee agreed a motion under Standing Order 17.42(ix) to exclude the public from today's meeting.

Registration / Pre-meeting

1 Introductions, apologies, substitutions and declarations of interest

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

1.2 Apologies were received from Rhianon Passmore MS. There was no substitute for Rhianon Passmore MS.

2 Visitor Accommodation (Register and Levy) Etc. (Wales) Bill: Technical briefing with Welsh Government officials

2.1 The Committee received a technical briefing on the Visitor Accommodation (Register and Levy) Etc. (Wales) Bill from Welsh Government officials.

3 Visitor Accommodation (Register and Levy) Etc. (Wales) Bill: Approach to scrutiny

3.1 The Committee considered the paper and agreed the approach to Stage 1 scrutiny of the Visitor Accommodation (Register and Levy) Etc. (Wales) Bill and the draft terms of reference.

4 Welsh Government Draft Budget 2025–26: Approach to scrutiny

4.1 The Committee considered the paper which provided an update on its approach to the scrutiny of the Welsh Government Draft Budget 2025–26.

4.2 The Committee noted both the timetable for scrutiny and the proposed media approach, and also agreed thematic areas for the report.

5 Approach to appointing Wales Audit Office Non–Executive (NE) Board Members

5.1 The Committee considered the paper and agreed the approach to appointing Wales Audit Office Non–Executive Board Members.

6 Interparliamentary Finance Committee Forum: Update

6.1 The Committee considered the paper which provided an update on the next meeting of the Interparliamentary Finance Committee Forum to be held on 19 March.

6.2 The Committee agreed to write to Business Committee in relation to Finance Committee Members attending the next meeting of the Interparliamentary Finance Committee Forum.

7 Consideration of Forward Work Programme

7.1 The Committee considered its Forward Work Programme.

8 Consideration of the financial implications of the Legislation (Procedure, Publication and Repeals) (Wales) Bill

8.1 The Committee considered the response from the Counsel General and Minister for Delivery, and agreed to take no further action.

Concise Minutes – Finance Committee

Meeting Venue: **Hybrid – Committee room 4 Ty Hywel and video conference via Zoom**

This meeting can be viewed on [Senedd TV](http://senedd.tv) at: <http://senedd.tv/en/15052>

Meeting date: Thursday, 5 December 2024

Meeting time: 09.30 – 11.43

Hybrid

Attendance

Category	Names
Members of the Senedd:	Peredur Owen Griffiths MS (Chair) Peter Fox MS Mike Hedges MS Rhianon Passmore MS
Witnesses:	Mark Drakeford MS, Cabinet Secretary for Finance and Welsh Language Anna Adams, Welsh Government Emma Anderson, Welsh Government Nick Lambert, Welsh Government
Committee Staff:	Sian Giddins (Second Clerk) Christian Tipples (Researcher) Manon Jones (Researcher) Ben Harris (Legal Adviser)



Registration

Private pre-meeting

1 Introductions, apologies, substitutions and declarations of interest

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

1.2 Members declared the following relevant interests under Standing Order 17.24A:

- Peter Fox MS declared that he owns a caravan.

2 Paper(s) to note

2.1 The Committee noted the papers.

- 2.1 PTN 1 – Scrutiny of the Senedd Commission Draft Budget 2025–26: Senedd Commission response to the Committee's report recommendations – 5 November 2024
- 2.2 PTN 2 – Letter from the Deputy First Minister and Cabinet Secretary for Climate Change and Rural Affairs: Section 150 order of the Government of Wales Act 2006 – 6 November 2024
- 2.3 PTN 3 – Letter from the Cabinet Secretary for Finance and Welsh Language: Further information on the Welsh Language and Education (Wales) Bill – 12 November 2024
- 2.4 PTN 4 – Letter from the Cabinet Secretary for Finance and Welsh Language: Second Supplementary Budget 2024–25 – 15 November 2024
- 2.5 PTN 5 – Welsh Government response to the Finance Committee's report on Fiscal Intergovernmental Relations – 25 November 2024
- 2.6 PTN 6 – Letter from the Chair of the Local Government and Housing Committee: Local Government Funding Formula – 20 November 2024

3 Visitor Accommodation (Register and Levy) Etc. (Wales) Bill: Evidence session 1

3.1 The Committee took evidence on the Visitor Accommodation (Register and Levy) Etc. (Wales) Bill from Mark Drakeford MS, Cabinet Secretary for Finance and Welsh Language (Cabinet Secretary), Welsh Government; Anna Adams, Deputy Director, Tax Strategy and Intergovernmental Relations, Welsh Government; Nicholas Lambert, Senior Lawyer, Treasury and Procurement Team, Legal Services Department, Welsh Government; and Emma Anderson, Solicitor, Education (Schools), Culture, Media, Sport and Tourism Team, Welsh Government.

3.2 The Committee agreed to write to the Cabinet Secretary with additional questions that weren't reached during the evidence session.

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

4.1 The motion was agreed.

5 Visitor Accommodation (Register and Levy) Etc. (Wales) Bill: Consideration of evidence

5.1 The Committee considered the evidence received.

6 Welsh Language and Education (Wales) Bill: Consideration of draft report

6.1 The Committee considered and agreed the draft report on the financial implications of the Welsh Language and Education (Wales) Bill.

Concise Minutes – Finance Committee

Meeting Venue: **Hybrid – Committee room 4 Ty Hywel and video conference via Zoom**

This meeting can be viewed on [Senedd TV](http://senedd.tv) at: <http://senedd.tv/en/14201>

Meeting date: Thursday, 12 December 2024

Meeting time: 09.30 – 11.20

Hybrid

Attendance

Category	Names
Members of the Senedd:	Peredur Owen Griffiths MS (Chair) Peter Fox MS Mike Hedges MS Hannah Blythyn MS (In place of Rhianon Passmore MS)
Witnesses:	Mark Drakeford MS, Cabinet Secretary for Finance and Welsh Language, Welsh Government Andrew Jeffreys, Director Treasury, Welsh Government Emma Watkins, Deputy Director, Budget and Government Business, Welsh Government
Committee Staff:	Owain Roberts (Clerk) Sian Giddins (Second Clerk) Mike Lewis (Deputy Clerk) Martin Jennings (Researcher) Owen Holzinger (Researcher)



Registration

Private pre-meeting

1 Introductions, apologies, substitutions and declarations of interest

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

1.2 Apologies were received from Rhianon Passmore MS. Hannah Blythyn MS substituted for Rhianon Passmore MS.

2 Paper(s) to note

2.1 The Committee noted the papers.

2.1 **PTN 1 – Letter from the Deputy First Minister and Cabinet Secretary for Climate Change and Rural Affairs to the Legislation, Justice and Constitution Committee: Inter-Ministerial Standing Committee (IMSC) – 2 December 2024**

2.2 **PTN 2 – Letter from the First Minister of Wales to the Legislation, Justice and Constitution Committee: Inter-Institutional Relations Agreement: 42nd British-Irish Council Summit – 6 December 2024**

2.3 **PTN 3 – Welsh Government response to the Committee's report on the First Supplementary Budget 2024–25 – 2 December 2024**

3 Welsh Government Draft Budget 2025–26: Evidence session 1

3.1 The Committee took evidence on the Welsh Government Draft Budget 2025–26 from Mark Drakeford MS, Cabinet Secretary for Finance and Welsh Language, Welsh Government; Andrew Jeffreys, Director Treasury, Welsh Government; and Emma Watkins, Deputy Director, Budget and Government Business, Welsh Government.

3.2 The Committee agreed to write to the Cabinet Secretary for Finance and Welsh Language to request additional information on the Draft Budget 2025–26.

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

4.1 The motion was agreed.

5 Welsh Government Draft Budget 2025–26: Consideration of evidence

5.1 The Committee considered the evidence received.

6 Public Services Ombudsman (Wales) Act 2019: Post–Legislative Review

6.1 The Committee considered the scoping paper on the Post–legislative review of the Public Services Ombudsman (Wales) Act 2019 and agreed the actions included in the paper.

Concise Minutes – Finance Committee

Meeting Venue: Hybrid – Committee room 5 Ty Hywel and video conference via Zoom

This meeting can be viewed on [Senedd TV](http://senedd.tv) at: <http://senedd.tv/en/15056>

Meeting date: Wednesday, 8 January 2025

Meeting time: 09.00 – 12.22

Hybrid

Attendance

Category	Names
Members of the Senedd:	Peredur Owen Griffiths MS (Chair) Mike Hedges MS Sam Rowlands MS
Witnesses:	Richard Hughes, Chair, Office for Budget Responsibility Tom Josephs, Budget Responsibility Committee member, Office for Budget Responsibility Professor David Miles, Budget Responsibility Committee member, Office for Budget Responsibility Guto Ifan, Lecturer, Wales Governance Centre (Wales Fiscal Analysis) Dr Ed Poole, Senior Lecturer, Wales Governance Centre (Wales Fiscal Analysis)David Phillips, Associate Director, Institute for Fiscal Studies Victoria Vasey, Director, Women’s Equality Network (WEN) Wales / Wales Women’s Budget Group (WWBG) Simon Hatch, Director, Citizens Advice Cymru



	Natalie Zhivkova, Policy & Insights Manager, Wales Council for Voluntary Action (WCVA)
Committee Staff:	Owain Roberts (Clerk) Sian Giddins (Second Clerk) Mike Lewis (Deputy Clerk) Rhiannon Williams (Deputy Clerk) Martin Jennings (Researcher) Peter Davies (Researcher)

Registration

Private pre-meeting

1 Introductions, apologies, substitutions and declarations of interest

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

1.2 Apologies were received from Rhianon Passmore MS. There was no substitute for Rhianon Passmore MS.

2 Paper(s) to note

2.1 The papers were noted.

- 2.1 PTN 1 – Letter from the Cabinet Secretary for Finance and Welsh Language: The Land Transaction Tax (Tax Bands and Tax Rates) (Wales) (Amendment) Regulations 2024 – 10 December 2024
- 2.2 PTN 2 – Letter from the Chair of the Economy, Trade and Rural Affairs Committee: Visitor Accommodation (Register and Levy) Etc. (Wales) Bill – Stage 1 scrutiny – 11 December 2024
- 2.3 PTN 3 – Letter to the Chair of the Economy, Trade and Rural Affairs Committee: Visitor Accommodation (Register and Levy) Etc. (Wales) Bill – Stage 1 scrutiny – 16 December 2024
- 2.4 PTN 4 – Letter from the Minister for Children and Social Care to the Chair of the Health and Social Care Committee: Further information on Stage 2 non-Government amendments – 17 December 2024
- 2.5 PTN 5 – Letter from the Minister for Finance and Local Government: Report on Outturn 2023–24 – 20 December 2024
- 2.6 PTN 6 – Letter from the Cabinet Secretary for Finance and Welsh Language: Additional information following the Committee's Draft Budget scrutiny session on 12 December – 20 December 2024
- 2.7 PTN 7 – Welsh Government Draft Budget 2025–26: Written evidence from Cymdeithas yr Iaith
- 2.8 PTN 8 – Welsh Government Draft Budget 2025–26: Written evidence from Flintshire County Council
- 2.9 PTN 9 – Welsh Government Draft Budget 2025–26: Written evidence from Tenovus Cancer Care

2.10 PTN 10 – Letter from the Public Ombudsman for Wales regarding an appeal hearing of a former councillor – 17 December 2024

3 Welsh Government Draft Budget 2025–26: Evidence session 2

3.1 The Committee took evidence on the Welsh Government Draft Budget 2025–26 from Richard Hughes, Chair, Office for Budget Responsibility; Tom Josephs, Budget Responsibility Committee member, Office for Budget Responsibility; and Professor David Miles, Budget Responsibility Committee member, Office for Budget Responsibility.

Break

4 Welsh Government Draft Budget 2025–26: Evidence session 3

4.1 The Committee took evidence on the Welsh Government Draft Budget 2025–26 from David Phillips, Associate Director, Institute for Fiscal Studies; Dr Ed Poole, Senior Lecturer, Wales Governance Centre (Wales Fiscal Analysis); and Guto Ifan, Lecturer, Wales Governance Centre (Wales Fiscal Analysis).

Break

5 Welsh Government Draft Budget 2025–26: Evidence session 4

5.1 The Committee took evidence on the Welsh Government Draft Budget 2025–26 from Victoria Vasey, Director, Women’s Equality Network (WEN) Wales / Wales Women’s Budget Group (WWBG); Simon Hatch, Director, Citizens Advice Cymru; and Natalie Zhivkova, Policy and Insights Manager, Wales Council for Voluntary Action (WCVA).

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 Government Draft Budget 2025–26: Consideration of evidence

7.1 The Committee considered the evidence received.

Concise Minutes – Finance Committee

Meeting Venue: **Hybrid – Committee room 4 Ty Hywel and video conference via Zoom**

This meeting can be viewed on [Senedd TV](http://senedd.tv) at: <http://senedd.tv/en/14790>

Meeting date: Wednesday, 15 January 2025

Meeting time: 09.00 – 12.13

Hybrid

Attendance

Category	Names
Members of the Senedd:	Peredur Owen Griffiths MS (Chair) Mike Hedges MS Rhianon Passmore MS Sam Rowlands MS
Witnesses:	Lis Burnett, Leader, Vale of Glamorgan Council Anthony Hunt, Leader, Torfaen County Borough Council Nia Jeffreys, Leader, Gwynedd Council Andrew Morgan, Leader, Rhondda Cynon Taf County Borough Council Darren Hughes, Director, Welsh NHS Confederation Catherine Phillips, Executive Director of Finance, Cardiff and Vale University Health Board and Chair of the Executive Directors of Finance Peer Group Lance Carver, Chair, Association of Directors of Social Services Cymru (ADSS Cymru) and Director of Social Services at Vale of Glamorgan Council



	<p>Jane Thomas, Director of Corporate Services, Powys County Council (also the s.151 Officer representing the Society of Welsh Treasurers)</p> <p>Dr Victoria Winckler, Director, Bevan Foundation</p>
Committee Staff:	<p>Owain Roberts (Clerk)</p> <p>Sian Giddins (Second Clerk)</p> <p>Mike Lewis (Deputy Clerk)</p> <p>Rhiannon Williams (Deputy Clerk)</p> <p>Ben Harris (Legal Adviser)</p> <p>Owen Holzinger (Researcher)</p> <p>Božo Lugonja (Researcher)</p> <p>Joanne McCarthy (Researcher)</p>

Registration

Private pre-meeting

1 Introductions, apologies, substitutions and declarations of interest

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

2 Paper(s) to note

2.1 The Committee noted the papers.

2.1 PTN 1 – Letter from the Llywydd to the Chairs' Forum: Representation on inter-parliamentary bodies – 7 January 2025

2.2 PTN 2 – Letter from the Cabinet Secretary for Finance and Welsh Language:
Further information from the Cabinet Secretary on the Visitor Accommodation

(Register and Levy) Etc. (Wales) Bill, following his attendance at Finance Committee on 5 December – 7 January 2025

3 Welsh Government Draft Budget 2025–26: Evidence session 5

3.1 The Committee took evidence on the Welsh Government Draft Budget 2025–26 from Cllr Lis Burnett, Leader, Vale of Glamorgan Council; Cllr Nia Jeffreys, Leader, Gwynedd Council; Cllr Andrew Morgan, Leader, Rhondda Cynon Taf Borough Council; and Cllr Anthony Hunt, Leader, Torfaen County Borough Council.

3.2 The Committee agreed to write to the Welsh Local Government Association with an additional question on the Shared Prosperity Fund that wasn't reached during the evidence session.

Break

4 Welsh Government Draft Budget 2025–26: Evidence session 6

The Committee took evidence on the Welsh Government Draft Budget 2025–26 from Darren Hughes, Director, Welsh NHS Confederation; Catherine Phillips, Executive Director of Finance, Cardiff and Vale University Health Board and Chair of the Executive Directors of Finance Peer Group; Lance Carver, Chair, Association of Directors of Social Services Cymru (ADSS Cymru) and Director of Social Services at Vale of Glamorgan Council; and Jane Thomas, Director of Corporate Services, Powys County Council (also the s.151 Officer representing the Society of Welsh Treasurers)

5 Welsh Government Draft Budget 2025–26: Evidence session 7

5.1 The Committee took evidence on the Welsh Government Draft Budget 2025–26 from Victoria Winckler, Director, Bevan Foundation.

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 Government Draft Budget 2025–26: Consideration of evidence

7.1 The Committee considered the evidence received.

8 The Land Transaction Tax (Tax Bands and Tax Rates) (Wales) (Amendment) Regulations 2024

8.1 The Committee considered the briefing note on the Land Transaction Tax (Tax Bands and Tax Rates) (Wales) (Amendment) Regulations 2024; noted the Legislation, Justice and Constitution Committee's report on these regulations and decided not to issue a separate report.

9 The Land Transaction Tax (Modification of Special Tax Sites Relief) (Wales) Regulations 2025

9.1 The Committee considered the briefing note on the Land Transaction Tax (Modification of Special Tax Sites Relief) (Wales) Regulations 2025; noted the Legislation, Justice and Constitution Committee's report on these regulations and decided not to issue a separate report.

10 Consultation on revision of the Code of Audit Practice of the Auditor General for Wales

10.1 The Committee noted the paper on the consultation on revision of the Code of Audit Practice of the Auditor General for Wales and decided not to respond formally.

11 Audit Wales Fee Scheme 2025–26

11.1 The Committee approved the Audit Wales Fee Scheme 2025–26.

Concise Minutes – Finance Committee

Meeting Venue: **Hybrid – Committee room 3, Senedd and video conference via Zoom**

This meeting can be viewed on [Senedd TV](#) at:

<http://senedd.tv/en/15055>

Meeting date: Thursday, 23 January 2025

Meeting time: 09.30 – 15.10

Hybrid

Attendance

Category	Names
Members of the Senedd:	Peredur Owen Griffiths MS (Chair) Mike Hedges MS Sam Rowlands MS John Griffiths MS (In place of Rhianon Passmore MS)
Witnesses:	Mark Drakeford MS, Cabinet Secretary for Finance and Welsh Language, Welsh Government Emma Watkins, Deputy Director, Budget & Government Business, Welsh Government Andrew Jeffreys, Director Treasury, Welsh Government Dr Lind Osti, Senior Lecturer in Tourism Management, Bangor Business School, Bangor University Dr. Rhys ap Gwilym, Senior Lecturer in Economics, Bangor Business School, Bangor University Professor Calvin Jones, Professor of Economics, Cardiff Business School, Cardiff University
Committee Staff:	Owain Roberts (Clerk)



	Sian Giddins (Second Clerk)
	Rachael Davies (Second Clerk)
	Mike Lewis (Deputy Clerk)
	Martin Jennings (Researcher)
	Owen Holzinger (Researcher)
	Joanne McCarthy (Researcher)
	Peter Davies (Researcher)
	Božo Lugonja (Researcher)
	Christian Tipples (Researcher)
	Ben Harris (Legal Adviser)

Registration

Private pre-meeting

1 Introductions, apologies, substitutions and declarations of interest

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

1.2 Apologies were received from Rhianon Passmore MS. John Griffiths MS substituted for Rhianon Passmore MS.

2 Paper(s) to note

2.1 The Committee noted the papers.

- 2.1 **PTN 1 – Welsh Language and Education (Wales) Bill: Welsh Government response to the Finance Committee's report recommendations – 13 January 2025**
- 2.2 **PTN 2 – Letter from the Women's Equality Network (WEN) Wales to the Cabinet Secretary for Social Justice, Trefnydd and Chief Whip: Visitor Accommodation (Register and Levy) Etc. (Wales) Bill – 10 January 2025**
- 2.3 **PTN 3 – Letter from the Cabinet Secretary for Finance and Welsh Language: Implications of Budgets not being approved by the Senedd – 16 January 2025**
- 2.4 **PTN 4 – Welsh Government Draft Budget 2025–26: Additional information received from the WLGA in relation to the Shared Prosperity Fund – 16 January 2025**
- 2.5 **PTN 5 – Letter from the Cabinet Secretary for Economy, Energy and Planning: Inter-Ministerial Group for Business and Industry – 17 January 2025**

3 Welsh Government Draft Budget 2025–26: Evidence session 8

3.1 The Committee took evidence on the Welsh Government Draft Budget 2025–26 from Mark Drakeford MS, Cabinet Secretary for Finance and Welsh Language, Welsh Government; Andrew Jeffreys, Director Treasury, Welsh Government; and Emma Watkins, Deputy Director, Budget and Government Business, Welsh Government.

4 Motion under Standing Order 17.42 (ix) to resolve to exclude the public from items 5, 6 and 9; and the start of the meeting on 30 January 2025

4.1 The motion was agreed.

5 Welsh Government Draft Budget 2025–26: Consideration of evidence

5.1 The Committee considered the evidence received.

6 Second Supplementary Budget 2024–25 requests from Directly Funded Bodies

6.1 The Committee considered and agreed the requested variations to the Public Services Ombudsman for Wales's Estimate 2024–25; and the Senedd Commission's Budget 2024–25.

Lunch

Public

7 Visitor Accommodation (Register and Levy) Etc. (Wales) Bill: Evidence session 2

7.1 The Committee took evidence on the Visitor Accommodation (Register and Levy) Etc. (Wales) Bill from Dr Rhys Ap Gwilym, Senior Lecturer in Economics, Bangor Business School, Bangor University; and Dr Linda Osti, Senior Lecturer in Tourism Management, Bangor Business School, Bangor University.

Break

8 Visitor Accommodation (Register and Levy) Etc. (Wales) Bill: Evidence session 3

8.1 The Committee took evidence on the Visitor Accommodation (Register and Levy) Etc. (Wales) Bill from Professor Calvin Jones, Professor of Economics, Cardiff Business School, Cardiff University.

Private

9 Visitor Accommodation (Register and Levy) Etc. (Wales) Bill: Consideration of evidence

9.1 The Committee considered the evidence received.

Concise Minutes – Finance Committee

Meeting Venue: **Hybrid – Committee room 4 Ty Hywel and video conference via Zoom**

This meeting can be viewed on [Senedd TV](#) at:

<http://senedd.tv/en/14791>

Meeting date: Thursday, 30 January 2025

Meeting time: 09.00 – 16.45

Hybrid

Attendance

Category	Names
Members of the Senedd:	Peredur Owen Griffiths MS (Chair) Mike Hedges MS Rhianon Passmore MS Sam Rowlands MS
Witnesses:	Dyfed Alsop, Chief Executive, Welsh Revenue Authority Rebecca Godfrey, Chief Operating Officer, Welsh Revenue Authority Anthony Pritchard, Chief Digital Officer, Welsh Revenue Authority Councillor Rob Stewart, WLGA Deputy Leader, Economy Spokesperson and Leader of Swansea Council Councillor Huw Thomas, Welsh Local Government Association Visitor Economy Spokesperson and Leader of Cardiff Council Councillor R Medwyn Hughes, Cabinet Member Economy and Community, Gwynedd Council



	<p>Roland Evans, Assistant Head of Economy and Community, Gwynedd Council</p> <p>Barbara Griffiths (North Wales Holiday Cottages), representing the Association of Welsh Agents</p> <p>Alistair Handyside, Executive Chair, Professional Association of Self-Caterers UK</p> <p>Carl Thomson, Public Policy Manager, UK, Airbnb</p> <p>Lisa Stopher, Managing Director, West Wales Holiday Cottages</p> <p>Mathew Teasdale, Operations & Partnerships Manager: Wales & Chester, Youth Hostels Association</p> <p>David Weston, Chair, Bed & Breakfast Association (UK)</p> <p>Dr Llyr ap Gareth, Head of Policy, Federation of Small Businesses</p> <p>Andrew Green, Policy Manager – Pub Operations, Welsh Beer and Pub Association</p> <p>William McNamara, CEO, Bluestone National Park Resort</p> <p>Emma McQuillan, Head of Governance, Caravan and Motorhome Club</p> <p>Katherine Squires, Director of Policy and Public Affairs, British Holiday and Home Park Association</p>
Committee Staff:	<p>Owain Roberts (Clerk)</p> <p>Sian Giddins (Second Clerk)</p> <p>Rachael Davies (Second Clerk)</p> <p>Mike Lewis (Deputy Clerk)</p> <p>Rhiannon Williams (Deputy Clerk)</p> <p>Martin Jennings (Researcher)</p>

	Christian Tipples (Researcher) Ben Harris (Legal Adviser)
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At its meeting on 23 January 2025, the Committee agreed a motion under Standing Order 17.42(ix) to exclude the public from the start of today's meeting.

Registration / Private pre-meeting

1 Welsh Government Draft Budget 2025–26: Consideration of draft report

1.1 The Committee considered the draft report and agreed it with minor changes.

2 The Land Transaction Tax (Modification of Relief for Acquisitions Involving Multiple Dwellings) (Wales) Regulations 2025

2.1 The Committee considered the briefing note on the Land Transaction Tax (Modification of Relief for Acquisitions Involving Multiple Dwellings) (Wales) Regulations 2025; noted the Legislation, Justice and Constitution Committee's report on these regulations and decided not to issue a separate report.

Public

3 Introductions, apologies, substitutions and declarations of interest

3.1 The Chair welcomed Members to the meeting of the Finance Committee.

3.2 Members declared the following relevant interests under Standing Order 17.24A

- Sam Rowlands MS is member of the Caravan and Motorhome Club.

- Rhianon Passmore MS's parents previously had a property with West Wales Cottages.

4 Paper(s) to note

4.1 The Committee noted the papers.

- 4.1 PTN 1 – Letter from the Minister for Children and Social Care: Health and Social Care (Wales) Bill – Government Amendments – 20 January 2025
- 4.2 PTN 2 – Letter from the Minister for Social Care to the Chair of Finance Committee: Health and Social Care (Wales) Bill – Revised Regulatory Impact Assessment – 21 January 2025
- 4.3 PTN 3 – Letter from the Minister for Social Care to the Chair of Legislation, Justice and Constitution Committee: Health and Social Care (Wales) Bill – Revised Regulatory Impact Assessment – 21 January 2025
- 4.4 PTN 4 – Letter from the Minister for Social Care to the Chair of the Health and Social Care Committee: Health and Social Care (Wales) Bill – Revised Regulatory Impact Assessment – 21 January 2025
- 4.5 PTN 5 – Letter from the Cabinet Secretary for Finance and Local Government: Comparison of budget changes across the period 2023–24 to 2025–26 – 22 January 2025
- 4.6 PTN 6 – Letter from the National Education Union Cymru: Welsh Government Draft Budget 2025–26 – 22 January 2025
- 4.7 PTN 7 – Welsh Government response to the Committee's report: Financial Transactions Capital – 22 January 2025
- 4.8 PTN 8 – Future Generations Commissioner 2025–26 WG Draft Budget Analysis: additional evidence to the Senedd Finance Committee– 23 January 2025
- 5 **Visitor Accommodation (Register and Levy) Etc. (Wales) Bill: Evidence session 4**
 - 5.1 The Committee took evidence on the Visitor Accommodation (Register and Levy) Etc. (Wales) Bill from Dyfed Alsop, Chief Executive, Welsh Revenue Authority; Rebecca

Godfrey, Chief Operating Officer, Welsh Revenue Authority; and Anthony Pritchard Chief Digital Officer, Welsh Revenue Authority.

Break

6 Visitor Accommodation (Register and Levy) Etc. (Wales) Bill: Evidence session 5

6.1 The Committee took evidence on the Visitor Accommodation (Register and Levy) Etc. (Wales) Bill from Councillor Huw Thomas, Welsh Local Government Association (WLGA) Visitor Economy Spokesperson and Leader of Cardiff Council; Councillor Rob Stewart, WLGA Deputy Leader, Economy Spokesperson and Leader of Swansea Council; Councillor R Medwyn Hughes, Cabinet Member Economy and Community, Gwynedd Council; and Roland Evans, Assistant Head of Economy and Community, Gwynedd Council.

6.2 The WLGA agreed to provide the Committee with information on the following:

- Welsh Government estimated costs to an individual council wishing to introduce the levy.

Lunch

7 Visitor Accommodation (Register and Levy) Etc. (Wales) Bill: Evidence session 6

7.1 The Committee took evidence on the Visitor Accommodation (Register and Levy) Etc. (Wales) Bill from Barbara Griffiths (North Wales Holiday Cottages), representing the Association of Welsh Agents; Alistair Handyside, Executive Chair, Professional Association of Self-Caterers UK; Carl Thomson, Public Policy Manager, UK, Airbnb; and Lisa Stopher, Managing Director, West Wales Holiday Cottages.

Break

8 Visitor Accommodation (Register and Levy) Etc. (Wales) Bill: Evidence session 7

8.1 The Committee took evidence on the Visitor Accommodation (Register and Levy) Etc. (Wales) Bill from David Weston, Chair, Bed & Breakfast Association (UK); Andrew Green, Policy Manager – Pub Operations, Welsh Beer and Pub Association; Dr Llyr ap Gareth, Head of Policy, Federation of Small Businesses; and Mathew Teasdale, Operations and Partnerships Manager: Wales & Chester, Youth Hostels Association.

Break

9 Visitor Accommodation (Register and Levy) Etc. (Wales) Bill: Evidence session 8

9.1 The Committee took evidence on the Visitor Accommodation (Register and Levy) Etc. (Wales) Bill from William McNamara, CEO, Bluestone National Park Resort; Katherine Squires, Director of Policy and Public Affairs, British Holiday and Home Park Association; and Emma McQuillan, Head of Governance, Caravan and Motorhome Club.

9.2 The British Holiday and Home Park Association agreed to provide the Committee with the following:

- Research that had been carried out into exemptions from levies in other countries.

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

10.1 The motion was agreed.

11 Visitor Accommodation (Register and Levy) Etc. (Wales) Bill: Consideration of evidence

11.1 The Committee considered the evidence received.

Rebecca Evans AS/MS
 Cabinet Secretary for Economy, Energy and Planning
 Ysgrifennydd y Cabinet dros yr Economi, Ynni a Chynllunio



Llywodraeth Cymru
 Welsh Government

Our ref: DC-RE-10655-24

Mike Hedges MS
 Chair
 Legislation, Justice and Constitution Committee
 Senedd Cymru

SeneddLJC@senedd.wales

17 February 2025

Dear Mike,

Further to my letter of 16 January, I have issued a [Written Ministerial Statement](#) summarising discussions at the most recent meeting of the Inter-Ministerial Group for Business and Industry, held on 21 January 2025. A communique regarding this meeting will be published on the [UK Government website](#).

The Terms of Reference were agreed at the meeting and will be published on the [UK Government website](#).

I will be chairing the next Business and Industries IMG in line with rotating chair arrangements. I will write to the Committee confirming the date once it has been agreed.

I am copying this letter to the Chairs of the Finance Committee and the Economy, Trade and Rural Affairs Committee.

Yours sincerely,

Rebecca

Rebecca Evans AS/MS
 Cabinet Secretary for Economy, Energy and Planning
 Ysgrifennydd y Cabinet dros yr Economi, Ynni a Chynllunio

Canolfan Cyswllt Cyntaf / First Point of Contact Centre:
 0300 0604400

Bae Caerdydd • Cardiff Bay
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 CF99 1SN

Correspondence.Rebecca.Evans@gov.wales
Gohebiaeth.Rebecca.Evans@llyw.cymru

Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.

Huw Irranca-Davies AS/MS

Y Dirprwy Brif Weinidog ac Ysgrifennydd y Cabinet dros
Newid Hinsawdd a Materion Gwledig
Deputy First Minister and Cabinet Secretary for Climate
Change and Rural Affairs



Llywodraeth Cymru
Welsh Government

Ein cyf/Our ref: PO/HIDCC/0094/25

Mike Hedges MS
Chair
Legislation, Justice and Constitution Committee
Welsh Parliament
Cardiff Bay
Cardiff
CF99 1SN

26 February 2025

Dear Mike,

I am writing in accordance with the inter-institutional relations agreement to notify you of the seventh meeting of the Inter-Ministerial Standing Committee (IMSC), which will take place on 27 February 2025.

The Standing Committee will be co-chaired by the First Minister and Deputy First Minister of Northern Ireland. I will represent the Welsh Government at this virtual meeting. I anticipate the meeting will provide an opportunity to discuss the use of technology in public service reform as well as other key issues of mutual interest.

I have copied this letter to the Chairs of the Finance Committee, the Economy, Trade and Rural Affairs Committee, the Culture, Communications, Welsh Language, Sport, and International Relations Committee and the Health and Social Care Committee.

I will provide an update after the meeting.

Yours sincerely,

Huw Irranca-Davies AS/MS

Y Dirprwy Brif Weinidog ac Ysgrifennydd y Cabinet dros Newid Hinsawdd
a Materion Gwledig
Deputy First Minister and Cabinet Secretary for Climate Change and Rural Affairs

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Huw Irranca-Davies AS/MS
Y Dirprwy Brif Weinidog ac Ysgrifennydd y Cabinet dros
Newid Hinsawdd a Materion Gwledig
Deputy First Minister and Cabinet Secretary for Climate
Change and Rural Affairs

Agenda Item 2/3



Llywodraeth Cymru
Welsh Government

Ein cyf/Our ref: PO/HIDCC/0091/25

Llŷr Gruffydd MS
 Chair
 Climate Change, Environment and Infrastructure Committee
 Welsh Parliament
 Cardiff Bay
 Cardiff
 CF99 1SN

27 February 2025

Dear Llŷr,

I am pleased to inform the Committee that following engagement with the UK Government, Minister of the Crown consent has been received in respect of the relevant provisions in the Disused Mine and Quarry Tips (Wales) Bill.

This letter has been copied to the Llywydd, Legislation, Justice and Constitution Committee and the Finance Committee.

Yours sincerely,



Huw Irranca-Davies AS/MS
Y Dirprwy Brif Weinidog ac Ysgrifennydd y Cabinet dros Newid Hinsawdd
a Materion Gwledig
Deputy First Minister and Cabinet Secretary for Climate Change and Rural Affairs

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We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.

Agenda Item 3

By virtue of paragraph(s) ix of Standing Order 17.42

Document is Restricted

Agenda Item 6

By virtue of paragraph(s) ix of Standing Order 17.42

Document is Restricted

Document is Restricted



The Scottish Parliament
Pàrlamaid na h-Alba

**Finance and Public
Administration
Committee**



Senedd Cymru
Welsh Parliament

Y Pwyllgor Cyllid

Finance Committee



**Northern Ireland
Assembly**

Rt. Hon Rachel Reeves,
Chancellor of the Exchequer

Copy to: Treasury Committee; Public Administration and Constitutional Affairs
Committee; Northern Ireland Affairs Committee

24 September 2024

Dear Chancellor

Interparliamentary Finance Committee Forum

The Interparliamentary Finance Committee Forum (IFCF), which comprises the Finance Committees of the devolved nations, looks forward to working with you in your new role as Chancellor of the Exchequer.

The IFCF was established in June 2022 by the Scottish Parliament's Finance and Public Administration Committee and the Welsh Parliament's Finance Committee, with the Northern Ireland Assembly's Finance Committee later joining following the recent Stormont elections. The Forum was established to provide a collective voice for the Finance Committees in the devolved legislatures to raise issues of common interest and concern with the devolved governments and the UK Government. The IFCF also provides opportunities for information-sharing, to hear from relevant Ministers, and to consider common challenges.

We wrote to your predecessor in March 2024 expressing our disappointment about the apparent blanket approach of the then Treasury Ministers and officials to refuse invitations to speak with our respective Committee meetings, as well as our last IFCF meeting held in London in March 2024.

We note the Prime Minister's ambition to "forge new co-operation with politicians from across different political parties" and we hope that this marks a return to the constructive approach of Treasury Ministers of earlier UK Governments. As you know, effective budgeting is essential in the context of the shared fiscal pressures faced by the UK Government and the devolved administrations. Further devolution and the sharing of powers in recent years has also led to budgetary decisions in the UK and the devolved nations becoming more closely linked. Discussion of these matters with HM Treasury is therefore very important to our Committees' roles in holding our respective devolved governments to account for their taxation and spending decisions.

The Forum very much welcomes your intention for spending reviews to “take place every two years, with a minimum planning horizon of three years, to avoid uncertainty for departments and to bring stability to the public finances.” We also seek your support in providing greater certainty to the devolved governments and Parliaments regarding the timing of major fiscal events each year as well as the earlier sharing of information. This is particularly in relation to final supplementary estimates which can substantially impact on the in-year budget plans when there is less flexibility for devolved governments to respond to significant budgetary changes.

The IFCF is keen to reopen dialogue with HM Treasury on these issues and remains ready to welcome you and your Ministerial finance colleagues to the Scottish Parliament, the Senedd and the Northern Ireland Assembly for discussions and formal scrutiny of budgetary issues. We would be very keen to welcome you to the IFCF to explore common areas of interest across the UK.

We therefore invite you to update us on how you would wish to engage with the Finance Committees in the devolved Parliaments.

Yours sincerely,



Kenneth Gibson
Convener
Finance and Public
Administration
Committee
The Scottish Parliament



Peredur Owen Griffiths
Chair
Finance Committee
Senedd Cymru

Matthew
O'Toole

Mr Matthew O'Toole
Chairperson
Committee for Finance
Northern Ireland
Assembly



HM Treasury, 1 Horse Guards Road, London, SW1A 2HQ

Interparliamentary Finance Committee Forum

12 February 2025

Dear Kenneth, Peredur and Matthew,

HM TREASURY ENGAGEMENT WITH THE INTERPARLIAMENTARY FINANCE COMMITTEE FORUM

1. Thank you for your letter of 24th September to the Chancellor regarding engagement with devolved legislature Finance Committees, which she has passed to me as minister responsible for public spending, and for your letter of 3rd December inviting me to the Interparliamentary Finance Committee Forum on 19th March. I am sorry for the delay in responding.
2. I am happy to attend the closed session meeting of the Interparliamentary Finance Committee Forum on 19 March and my officials will liaise with the Assembly Finance Committee Clerk to make arrangements.
3. I recognise the importance of the devolved legislature Finance Committees in providing rigorous scrutiny to devolved government spending and I am keen to support your work, whilst also recognising the importance of Parliamentary accountabilities and that the UK Government is accountable to the UK Parliament for its tax and spending decisions. I will consider invitations from the Interparliamentary Finance Committee Forum and devolved legislature finance committees on a case-by-case basis. In doing so, I will need to ensure that issues of accountability are considered and so the bar for my involvement will be high.
4. I will continue to regularly engage with my devolved government counterparts through the Finance: Interministerial Standing Committee, as well as on an individual basis.
5. I am copying this letter to the Chancellor of the Exchequer, the Treasury Committee and the Public Administration and Constitutional Affairs Committee.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'Darren Jones', written over a large, stylized blue flourish.

RT HON DARREN JONES MP
CHIEF SECRETARY TO THE TREASURY