

Agenda – Finance Committee

Meeting Venue:

Committee Room 2 – Senedd

Meeting date: Wednesday, 1 March
2017

Meeting time: 09.30

For further information contact:

Bethan Davies

Committee Clerk

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Private

1 Introductions, apologies, substitutions and declarations of interest

(09.30)

2 Paper(s) to note

(09.30)

(Pages 1 – 9)

Letter from Cabinet Secretary for Finance and Local Government – WRA Pre-appointment hearing report – 23 February 2017

(Page 10)

3 Landfill Disposals Tax (Wales) Bill: Consideration of draft report

(09.30–10.00)

(Pages 11 – 67)

Paper 1 – draft report

4 Welsh Government Second Supplementary Budget 2016–17: Consideration of draft report

(10.00–10.30)

(Pages 68 – 90)

Paper 2 – draft report



**5 Appointment of non-executive Members and Chair of the Wales
Audit Office Board**

(10.30–11.10)

(Pages 91 – 98)

Paper 3 – Appointment of non-executive Members and Chair of the Wales Audit
Office Board

6 Forward Work Programme – Scoping paper

(11.10–11.40)

(Pages 99 – 102)

Paper 4 – Scoping paper

Concise Minutes – Finance Committee

Meeting Venue:

Committee Room 2 – Senedd

Meeting date: Thursday, 16 February
2017

Meeting time: 09.18 – 16.47

This meeting can be viewed

on [Senedd TV](#) at:

<http://senedd.tv/en/3880>

Attendance

Category	Names
Assembly Members:	Simon Thomas AM (Chair) Mike Hedges AM Eluned Morgan AM David Rees AM Steffan Lewis AM Nick Ramsay AM Mark Reckless AM
Witnesses:	Mark Drakeford AM, Cabinet Secretary for Finance and Local Government Gareth McMahon, Welsh Government Andrew Hewitt, Welsh Government Matthew Denham-Jones, Welsh Government Gawain Evans, Welsh Government
Committee Staff:	Bethan Davies (Clerk) Catherine Hunt (Second Clerk) Georgina Owen (Deputy Clerk)



	Gemma Gifford (Deputy Clerk) Martin Jennings (Researcher) Gareth Pembridge (Legal Adviser) Katie Wyatt (Legal Adviser)
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1 Introductions, apologies, substitutions and declarations of interest

1.1 The Chair welcomed Members to the meeting.

2 Paper(s) to note

2.1 The minutes were noted.

3 Welsh Government Second Supplementary Budget 2016–17: Evidence Session

3.1 The Committee took evidence from Mark Drakeford AM, Cabinet Secretary for Finance and Local Government; Gawain Evans, Director of Finance, Welsh Government; and Matthew Denham–Jones, Deputy Director Financial Controls, Welsh Government on the Second Supplementary Budget 2016–17.

3.2 The Cabinet Secretary agreed to provide additional information on the mechanics of the Student loans system.

4 Motion under Standing Order 17.42 to resolve to exclude the public from the following business:

4.1 The motion was agreed.

5 Welsh Government Second Supplementary Budget 2016–17: Consideration of evidence

5.1 The Committee considered the evidence received.

6 Landfill Disposals Tax (Wales) Bill: Consideration of draft report

6.1 The Committee considered the draft report and agreed to return to it at its next meeting on 1 March 2017.

7 Pre Appointment Hearing – Welsh Revenue Authority Chair

7.1 The Committee conducted a Pre Appointment Hearing of the preferred candidate for the Welsh Revenue Authority Chair, Kathryn Bishop.

8 Pre Appointment Hearing – Welsh Revenue Authority Chair: Consideration of Hearing

8.1 The Committee considered the appropriateness of the preferred candidate.

9 Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Bill: Stage 2– Consideration of Amendments

9.1 In accordance with Standing Order 26.21, the Committee disposed of the following amendments to the Bill:

Amendment 44 (Nick Ramsay) was withdrawn in accordance with Standing Order 26.66(i).

Amendment 89 (Mark Reckless) was withdrawn in accordance with Standing Order 26.66(i).

Amendment 90 (Mark Reckless) was not moved.

Amendment 91 (Mark Reckless) was not moved.

Amendment 92 (Mark Reckless)

In Favour	Against	Abstain
Mark Reckless	David Rees	
Nick Ramsay	Eluned Morgan	
	Mike Hedges	
	Steffan Lewis	
	Simon Thomas	
Amendment 92 was not agreed.		

Amendment 75 (Nick Ramsay) was not moved.

Amendment 45 (Nick Ramsay) was not moved.

Amendment 93 (Mark Reckless)

In Favour	Against	Abstain
Mark Reckless	David Rees	Steffan Lewis
Nick Ramsay	Eluned Morgan	Simon Thomas
	Mike Hedges	
Amendment 93 was not agreed.		

Amendment 94 (Mark Reckless) was not moved.

Amendment 24 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 25 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 95 (Mark Reckless) was not moved.

Amendment 26A (Steffan Lewis) was not moved.

Amendment 26 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 27 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 28 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 29 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 81 (Steffan Lewis) was not moved.

Amendment 41A (Nick Ramsay)

In Favour	Against	Abstain
Nick Ramsay	David Rees	Steffan Lewis
	Eluned Morgan	Simon Thomas
	Mike Hedges	
	Mark Reckless	
Amendment 41A was not agreed.		

Amendment 41 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 96 (Mark Reckless) was not moved.

Amendment 97 (Mark Reckless) was not moved.

Amendment 30 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 31 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 32 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 46 (Nick Ramsay) was not moved.

Amendment 82 (Steffan Lewis) was withdrawn in accordance with Standing Order 26.66(i).

Amendment 8 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 9 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 43 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 78 (Nick Ramsay) was not moved.

Amendment 79 (Nick Ramsay) was not moved.

Amendment 80 (Nick Ramsay) was not moved.

Amendment 76 (Nick Ramsay) was not moved.

Amendment 77 (Nick Ramsay) was not moved.

Amendment 42 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 47 (Nick Ramsay) was withdrawn in accordance with Standing Order 26.66(i).

Amendment 48 (Nick Ramsay) was not moved.

Amendment 1 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 49 (Nick Ramsay) was not moved.

Amendment 50 (Nick Ramsay) was not moved.

Amendment 98 (Mark Reckless)

In Favour	Against	Abstain
Mark Reckless	David Rees	
	Eluned Morgan	
	Mike Hedges	
	Steffan Lewis	
	Simon Thomas	
	Nick Ramsay	
Amendment 98 was not agreed.		

Amendment 51 (Nick Ramsay) was not moved.

Amendment 52 (Nick Ramsay) was not moved.

Amendment 53 (Nick Ramsay) was not moved.

Amendment 54 (Nick Ramsay) was not moved.

Amendment 33 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 34 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 2 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 3 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 4 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 5 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 55 (Nick Ramsay) was not moved.

Amendment 6 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 99 (Mark Reckless) was withdrawn in accordance with Standing Order 26.66(i).

Amendment 83 (Steffan Lewis) – The Member asked to withdraw Amendment 83, however another Member of the Committee objected in accordance with Standing Order 26.66(i).

In Favour	Against	Abstain
Mark Reckless	David Rees	Steffan Lewis
Nick Ramsay	Eluned Morgan	Simon Thomas
	Mike Hedges	
Amendment 83 was not agreed.		

Amendment 84 (Steffan Lewis) was not moved.

Amendment 56 (Nick Ramsay) was withdrawn in accordance with Standing Order 26.66(i).

Amendment 57 (Nick Ramsay) was not moved.

Amendment 7 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 35 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 100 (Mark Reckless) was not moved.

Amendment 10 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 11 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 12 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 13 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 14 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 15 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 16 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 17 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 18 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 19 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 20 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 21 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 22 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 23 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 58 (Nick Ramsay) was not moved.

Amendment 59 (Nick Ramsay) was not moved.

Amendment 36 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 60 (Nick Ramsay) was not moved.

Amendment 61 (Nick Ramsay) was not moved.

Amendment 37 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 38 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 62 (Nick Ramsay) was not moved.

Amendment 63 (Nick Ramsay) was not moved.

Amendment 64 (Nick Ramsay) was not moved.

Amendment 65 (Nick Ramsay) was not moved.

Amendment 66 (Nick Ramsay) was not moved.

Amendment 67 (Nick Ramsay) was not moved.

Amendment 68 (Nick Ramsay) was not moved.

Amendment 69 (Nick Ramsay) was not moved.

Amendment 70 (Nick Ramsay) was not moved.

Amendment 71 (Nick Ramsay) was not moved.

Amendment 72 (Nick Ramsay) was not moved.

Amendment 39 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).

Amendment 73 (Nick Ramsay) was not moved.

Amendment 74 (Nick Ramsay) was not moved.

Amendment 101 (Mark Reckless) was withdrawn in accordance with Standing Order 26.66(i).

Amendment 85 (Steffan Lewis) was not moved.

Amendment 40 (Mark Drakeford) was agreed in accordance with Standing Order 17.34(i).



Eich cyf/Your ref:
Ein cyf/Our ref:

Simon Thomas AM
Chair
Finance Committee
National Assembly for Wales
Cardiff Bay
CF99 1NA

23 February 2017

Dear Simon

**PRE APPOINTMENT HEARING – PREFERRED CANDIDATE FOR WELSH REVENUE
AUTHORITY (WRA) CHAIR**

Thank you for your report 'Pre Appointment Hearing – Preferred Candidate for Welsh Revenue Authority Chair'. I appreciated early sight prior to its publication and noted the contents of conclusion 2. I will make a formal announcement on the appointment shortly.

With reference to conclusion 1 of the report; section 5 of the Tax Collection and Management (Wales) Act 2016 states that a WRA non executive's period of office must not be more than 5 years, and may only be reappointed once. This allows a maximum possible term of 10 years. On this occasion, this post has been offered with a first term of 3 years, meaning the maximum possible term for this particular chair is 8 years. I will ensure that the terms and conditions are clear on this point.

I am happy to discuss the suggested improvements you mention and welcome any comments and feedback you and your members have on the hearing.

Yours sincerely

Mark Drakeford AM/AC

Ysgrifennydd y Cabinet dros Gyllid a Llywodraeth Leol
Cabinet Secretary for Finance and Local Government

Bae Caerdydd • Cardiff Bay
Caerdydd • Cardiff
CF99 1NA

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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.

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Agenda Item 4

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

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Agenda Item 5

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

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Agenda Item 6

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

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