

Concise Minutes – Finance Committee

Meeting Venue:

Committee Room 3 – Senedd

Meeting date: Wednesday, 17 January
2018

Meeting time: 09.30 – 10.38

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

<http://senedd.tv/en/4612>

Attendance

Category	Names
Assembly Members:	Simon Thomas AM (Chair) Neil Hamilton AM Mike Hedges AM Jane Hutt AM Nick Ramsay AM David Rees AM
Witnesses:	Dyfed Alsop, Welsh Revenue Authority Kathryn Bishop, Welsh Revenue Authority
Committee Staff:	Bethan Davies (Clerk) Leanne Hatcher (Second Clerk) Georgina Owen (Deputy Clerk) Martin Jennings (Researcher) Christian Tipples (Researcher) Ben Harris (Legal Adviser) Gareth Pembridge (Legal Adviser)



1 Introductions, apologies, substitutions and declarations of interest

1.1 The Chair welcomed members to the meeting.

1.2 Apologies were received from Steffan Lewis AM.

2 Paper(s) to note

2.1 The paper was noted.

**2.1 Letter to the Chair of the Equality, Local Government and Communities Committee
– Public Services Ombudsman (Wales) Bill – 10 January 2018**

3 Devolution of fiscal powers to Wales: Evidence session 3 (Welsh Revenue Authority)

3.1 The Committee took evidence from Kathryn Bishop, Chair, Welsh Revenue Authority; and Dyfed Alsop, Chief Executive, Welsh Revenue Authority on the preparations for the devolution of fiscal powers to Wales.

3.2 The Chief Executive agreed to provide the Committee with a note setting out what the WRA will do in the run-up to 1 April 2018 to ensure that the Land Registry work on cross border transactions is co-ordinated.

4 Motion under Standing Order 17.42 to resolve to exclude the public from the remainder of the meeting

4.1 The motion was agreed.

5 Devolution of fiscal powers to Wales: Consideration of evidence

5.1 The Committee considered the evidence received.

6 Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017: Tax Statutory Instruments

6.1 The Committee considered the following tax statutory instruments and agreed to report:

- The Land Transaction Tax (Tax Bands and Tax Rates) (Wales) Regulations 2018
- The Land Transaction Tax (Specified Amount of Relevant Rent) (Wales) Regulations 2018

- The Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (Amendment to Schedule 5) Regulations 2018
- The Land Transaction Tax (Administration) (Wales) Regulations 2018
- The Land Transaction Tax (Transitional Provisions) (Wales) Regulations 2018

7 Landfill Disposals Tax (Wales) Act 2017: Tax Statutory Instrument

7.1 The Committee considered the Landfill Disposals Tax (Tax Rates) (Wales) Regulations 2018 and agreed to report.