

Concise Minutes – Finance Committee

Meeting Venue:

Committee Room 3 – Senedd

Meeting date: Thursday, 29 September
2016

Meeting time: 09.16 – 15.18

This meeting can be viewed

on [Senedd TV](#) at:

<http://senedd.tv/en/3733>

Attendance

Category	Names
Assembly Members:	Simon Thomas AM (Chair) Mike Hedges AM Eluned Morgan AM David Rees AM Neil McEvoy AM Nick Ramsay AM Mark Reckless AM
Witnesses:	Alistair Brown, Scottish Government Louise Speke, Country Land and Business Association Joy Bailey, Land Registry Pascal Lalande, Land Registry
Committee Staff:	Bethan Davies (Clerk) Catherine Hunt (Second Clerk) Georgina Owen (Deputy Clerk) Martin Jennings (Researcher) Christian Tipples (Researcher)



	Joanest Varney–Jackson (Legal Adviser) Lakshmi Narain (Independent Advisor)
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1 09.00–09.15 Informal pre–meeting

2 Introductions, apologies, substitutions and declarations of interest

2.1 Apologies were received from Steffan Lewis AM.

2.2 The Chair welcomed Neil McEvoy AM who attended as a substitute for Steffan Lewis AM.

2.3 Neil McEvoy AM declared an interest and absented himself from Item 9.

3 Paper(s) to note

3.1 The paper was noted.

4 Land Transaction Tax and Anti–avoidance of Devolved Taxes (Wales) Bill: Evidence session with the Scottish Government (Video Conference)

4.1 The Committee took evidence from Alistair Brown, Director of Financial Strategy, Scottish Government via video conference.

4.2 Alistair Brown agreed to provide the Committee with a note explaining:

- why the actual set–up costs for Revenue Scotland were higher than originally estimated; and
- how provisions relating to the provisional affirmative procedure for setting rates and bands are covered in the Land and Buildings Transaction (Scotland) Act 2013.

5 Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales)
Bill: Evidence session with the Country Land and Business Association

5.1 The Committee took evidence from Louise Speke, Chief Tax Adviser, Country Land and Business Association.

5.2 Louise Speke agreed to provide a note outlining the CLA's view on the differences between the Targeted Anti-Avoidance Rule (TAAR) provisions in the Stamp Duty Land Tax Act 2015 and the TAAR proposed in the Land Transaction Tax and Anti-Avoidance of Devolved Taxes (Wales) Bill.

6 Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales)
Bill: Evidence session with the Land Registry

6.1 The Committee took evidence from Joy Bailey, Assistant Land Registrar, Land Registry and Pascal Lalande, Central Operations Manager, Land Registry.

6.2 The witnesses agreed to provide the Committee with a copy of the report commissioned by the Land Registry regarding the number of cross-border properties.

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

7.1 The motion was agreed.

8 Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales)
Bill: Consideration of evidence

8.1 The Committee considered the evidence received.

9 Consideration of the Draft Public Services Ombudsman Bill

9.1 The Committee noted the paper and agreed to write to the Public Services Ombudsman for Wales.

10 Letter from the Chief Executive and Clerk, National Assembly for Wales to the Chair – Assembly Commission Corporate Performance Report April 2015 – March 2016

10.1 The Committee noted the Assembly Commission Corporate Performance Report April 2015 – March 2016.