



Poverty & Inequality Commission

Tax Working Group

Wed 14 December 2022

09:30-11:00

Virtual meeting by MS Teams

Attending

Shona Stephen, Commissioner, Poverty & Inequality Commission (Working group chair)

Alex Cobham, Commissioner, Poverty & Inequality Commission

Bill Scott, Chair, Poverty & Inequality Commission

Sasha Saben Callaghan, PIC Experts by Experience Panel member

PM, PIC Experts by Experience Panel member

Professor Mike Danson, Heriot-Watt University

Joanne Walker, Low Incomes Tax Reform Group

Rory Morrison, PIC Secretariat

1. Introduction and welcomes

Shona Stephen introduced all to the meeting, introductions were made and Joanne and Mike were welcomed to the group and thanked for their participation.

2. Recap and review of the group's work programme and timetable

The group reviewed together the purposes and timescale for the working group. The working group agreed that the timescales were tight but realistic and could result in outcomes being ready to be usefully fed into the 2023 Programme for Government and the 24/25 Scottish Government Budget.

Group members discussed ways in which submissions/contributions from others outside the group could be sought, including through a call for submissions after the 23/24 SG Budget, or issuing a survey to other members of the Commission's Experts by Experience Panel members.

In terms of further membership of the core working group, it was agreed that it should be investigated whether a further member with private sector business expertise could be identified.

The group discussed individuals and organisations to be invited to speak to the group during the February to April 2023 period.

3. Update on recent Scottish fiscal events

The group discussed recent reports and analysis on taxation produced in the run-up to the 23/24 Scottish Government Budget.

4. Consideration of first framing question

The group considered the first framing question: *to what extent are current arrangements for taxation in Scotland progressive?* The group discussed a range of aspects of current tax arrangements in Scotland, concluding that there is evidence to show that Scotland has taken steps to make a range of aspects of its taxation system more progressive. However it was also recognised by group members that some of these changes are fairly modest in scope and are only progressive when compared to the status quo. By departing more from the status quo there is potential for the system to be much more progressive.

5. Setting a recurring date for meetings from January onwards

Group members agreed times for recurring monthly meetings.

6. Any Other Business

- n/a