



Poverty & Inequality Commission

Tax Working Group

Monday 11 September 2023

09:30-11:30

Online by MS Teams

Attending

Alex Cobham, Commissioner, Poverty & Inequality Commission, (Chairing working group meeting)

Bill Scott, Chair, Poverty & Inequality Commission

Sasha Saben Callaghan, PIC Experts by Experience Panel member

Professor Mike Danson, Heriot-Watt University

Joanne Walker, Low Incomes Tax Reform Group

Rory Morrison, PIC Secretariat

Apologies

Shona Stephen, Commissioner, Poverty & Inequality Commission
PM, PIC Experts by Experience Panel member

1. Welcome, apologies and format of meeting

Alex Cobham welcomed working group members to the meeting, and explained that the purpose of the meeting will be to discuss the recommendations, a draft of report, and next steps including agreement of the recommendations by the Poverty and Inequality Commission and publication plans.

2. Discussion on report recommendations

Working group members shared their views on the overall direction and substance of the recommendations, and suggested amendments to be incorporated in the draft. The recommendation on council tax revaluation was discussed in the context of the ongoing Scottish Government consultation on council tax band modifiers. Working group members discussed appropriate time-frames for the recommendations, and commented on the framing text surrounding the recommendations.

3. Discussion on draft report

Working group members provided comments on a draft of the report. Working group members provided suggestions on the drafting and agreed to provide any further comments by email in advance of the next Poverty and Inequality Commission meeting and prior to publication. The working group agreed that an annex summarising the assessment criteria process could be published alongside the report, along with the full results of the polling work commissioned from Survation earlier in the year.

4. Next steps

Working group members noted the expected publication of the Scottish Government 2024-25 Budget in December 2023, and that Scottish Parliament Committees were currently engaged in their pre-budget scrutiny process. In this context, working group members agreed that Bill, as Chair of the Commission, could verbally share some of the messages from the group's work on tax pre-publication at scheduled meetings he has with the Cabinet Secretary for Social Justice and the Scottish Parliament Social Justice and Social Security Committee over the course of September.

Working group members noted that the recommendations and report will be shared with the Poverty and Inequality Commission at its next scheduled meeting on 28 September for discussion and endorsement, and for the Commission to agree a timetable for publication and sharing with the Scottish Government. Working group members agreed to share a copy of the draft report with Professor Mairi Spowage from the Fraser of Allander Institute for any comment prior to publication.

Working group members gave their views to inform the Commission's consideration of plans around publication, and members indicated their preferences around communications work. Alex Cobham indicated that he would be willing to be a spokesperson for the Commission on this work.

5. AOB

The secretariat will follow-up with working group members who had not been able to attend today's meeting to update them and get their views on the report and recommendations.

Working group members noted that minutes of previous April to June meetings had been prepared and their content approved by external contributors, and that they would be asked to approve the contents of the draft minutes prior to publication.