



Minutes

Subject: Minutes of Twenty-Sixth meeting of the Commission on Taxation and Welfare

Date: 24 June 2022

Time: 09:25 – 16:00

Venue: WebEx video conference and NECC.

In attendance:

Commission Members: Professor Niamh Moloney (Chair), Marie Bradley, Sandra Clarke*, Rowena Dwyer, Philip Brennan, Fergal O'Brien, Philip Kermode, Aoife Ní Lochlainn, Rena Maycock, John-Mark McCafferty, Tom McDonnell, Fergal O'Brien, Barra Roantree and Anne Vaughan.

Secretariat: Colm O'Reardon, Gary Hynds, Sinéad Ryan, Liam Cunnane*, Hugh Cronin, Paul Dockery*, Anne Marie Doherty, Áine Griffin, Aideen Foley*, Lara Mullen, Deirdre Ní Alluráin*, Colin O'Connor, Lynda O'Keeffe and Oisín Tarrant.

*attended via WebEx

1. Welcome and Introduction

The Chair opened the meeting and outlined the agenda.

2. Draft Commission Report

A revised and amended draft report, including the draft recommendations, executive summary, and chapters, was shared with Members in advance of the meeting and formed the basis of the discussions.

Members discussed the proposed recommendations presented in the draft chapters. Following discussion and some amendments, the draft recommendations were finalised and were formally adopted by the Commission.

Members suggested a number of revisions to the text of the report. The Chair proposed that these be incorporated into the report by way of Chair's action, in advance of the 1 July deadline for the submission of the report to the Minister, together with any final revisions to be suggested by the Members by close of business on 28 June 2022. Members agreed to this proposal.

The Chair advised Members that the report would be submitted to the Minister on 1 July, as requested in the Commission's Terms of Reference.

3. AOB

No matters were raised.

4. Conclusion

The Chair thanked the Secretariat, on behalf of the Commission, for the superb support they had given to the Commission's deliberations and acknowledged in particular the leadership of the Secretary, Dr Colm O'Reardon. The Chair also thanked Members for the great collegiality, commitment, and expertise they had brought to the Commission's work.

The Chair then closed the proceedings of the Commission of Taxation and Welfare.

Specific Action Points

Colour Code:

Completed

In progress

Ongoing/Repeated Action

Not Started

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| ID | Action | Lead | Deadline | Status |
|--------|---|---|--|---|
| Ref# | Brief summary of action point | Secretariat, Chair with Secretariat, DFIN, Other | Meeting X, May- 21, Other | Completed, In progress, Not started, Other |
| COTW01 | Commission Membership to return signed principles and procedures document | Commission | 18 June 2021 | In progress |
| COTW02 | Decision Time training session | Commission | 9 June 2021 | Completed |
| COTW03 | Issue papers for meeting 2. | Secretariat | 9 June 2021 (with Chair) 11 June 2021 (with Commission) | Completed |
| COTW04 | Devise detailed project plan | Secretariat | N/A (On-going) | Completed |
| COTW05 | Respond to follow up requests from meeting 2 | Secretariat | 25 June 2021 | Completed |
| COTW06 | Circulate Minister Heather Humphrey's speech to Commission members | Secretariat | 23 July 2021 | Completed |

| ID | Action | Lead | Deadline | Status |
|--------|--|-------------|-------------------|-----------|
| COTW07 | Draft outline of public consultation and circulate same to Secretariat | Secretariat | 3 September 2021 | Completed |
| COTW08 | Prepare paper on high level design principles of a taxation and welfare system | Secretariat | 10 September 2021 | Completed |
| COTW09 | Gather feedback from members on consultation questions | Secretariat | 10 September 2021 | Completed |
| COTW10 | Finalise public consultation structure and questions | Secretariat | 24 September 2021 | Completed |
| COTW11 | Prepare follow-up briefing note on tax levers for public health | Secretariat | 14 January 2022 | Completed |
| COTW12 | Draft paper on Commission approach to review of tax expenditures | Secretariat | 8 October 2021 | Completed |
| COTW13 | Prepare briefing on tax expenditure review process and draft recommendations for reform | Secretariat | 26 November 2021 | Completed |
| COTW14 | Update to high level design principles paper on foot of feedback from Commission | Secretariat | 8 October 2021 | Completed |
| COTW15 | Prepare follow up briefing notes on options regarding changes to the social insurance system | Secretariat | 17 December 2021 | Completed |
| COTW16 | Prepare Property Tax workshop for meeting on 26 th November | Secretariat | 26 November 2021 | Completed |
| COTW17 | Prepare follow-up paper on environment, including alternative sources of revenue | Secretariat | February 2022 | Completed |
| COTW18 | Discussion paper on Site Value Tax/Commercial Rates reflecting workshop output. | Secretariat | February 2022 | Completed |

| ID | Action | Lead | Deadline | Status |
|--------|---|-------------|------------------|-----------|
| COTW19 | Consider proposal and draft TOR for establishment of a Capital Taxes sub-group | Secretariat | 17 December 2021 | Completed |
| COTW20 | Prepare follow-up paper on treatment of children and dependents, across tax and welfare systems | Secretariat | March 2022 | Completed |
| COTW21 | Finalise response to Pensions Commission output | Secretariat | February 2022 | Completed |
| COTW22 | Organise public stakeholder events | Secretariat | March 2022 | Completed |
| COTW23 | Prepare and deliver presentation on proposed report structure | Secretariat | March 2022 | Completed |
| COTW24 | Prepare follow-up paper on the taxation of investment income | Secretariat | March 2022 | Completed |
| COTW25 | Prepare follow up paper on the topic of capital taxes | Secretariat | March 2022 | Completed |