



Minutes

Subject: Minutes of Seventeenth Meeting of the Commission on Taxation and Welfare
Date: 11 February 2022
Time: 09:25 – 13:30
Venue: WebEx video conference and NECC.

In attendance:

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

Apologies: Dr. William Hynes

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

*attended via WebEx

1. Welcome and Introduction

The Chair opened the meeting and briefly outlined the agenda.

2. Minutes

The minutes of meeting 15 (21 January) and meeting 16 (28 January) were approved without amendment.

3. Site Value Tax (SVT)

A Secretariat paper, "*Site Value Tax*", was shared with the Members in advance of the meeting.

Members discussed the economic rationale and design questions raised by a land value taxation model in Ireland, in line with the Terms of Reference mandate to examine the merits of a Site Value Tax.

The discussion also considered the high level distributional consequences, data challenges and other issues that could arise on transition to and implementation of a SVT.

4. Local Property Tax (LPT)

A Secretariat paper, "*Local Property Tax*", was shared with the Members in advance of the meeting.

Members examined the current structure for taxation of residential property, including the rates, valuation bands, exemptions and deferrals available.

The potential use of taxation measures to activate vacant or derelict properties for housing use was also considered.

5. Draft Response to Pensions Commission Report

A draft reply to the request from the Minister for Social Protection, to give views on specific aspects of the 2021 Report of the Pensions Commission, was circulated in advance of the meeting.

The contents were discussed and the response to issue from the Chair in due course was agreed.

6. Public consultation and stakeholder events

The Secretariat prepared and circulated a preliminary paper summarising the written responses received to date in the public consultation.

The main themes were summarised further and presented to the Members at the meeting.

The Members also discussed the upcoming stakeholder events, including themes and organisational tasks to be addressed.

7. AOB

None.

Meeting closed at 13.30

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)	In progress
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
COTW07	Draft outline of public consultation and circulate same to Secretariat	Secretariat	3 September 2021	Completed

ID	Action	Lead	Deadline	Status
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	In progress
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
COTW19	Consider proposal and draft TOR for establishment of a Capital Taxes sub-group	Secretariat	17 December 2021	Completed

ID	Action	Lead	Deadline	Status
COTW20	Prepare follow-up paper on treatment of children and dependents, across tax and welfare systems	Secretariat	March 2022	In progress
COTW21	Finalise response to Pensions Commission output	Secretariat	February 2022	Completed
COTW22	Organise public stakeholder events	Secretariat	March 2022	In progress