



Minutes

Subject: Minutes of Sixteenth Meeting of the Commission on Taxation and Welfare

Date: 28 January 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, Dr. Barra Roantree and Anne Vaughan.

Apologies: Dr. William Hynes, Fergal O'Brien

Secretariat: Colm O'Reardon, Gary Hynds, Sinéad Ryan, Liam Cunnane*, Hugh Cronin, Paul Dockery, Anne Marie Doherty*, Aideen Foley*, 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

Draft minutes from meeting 14 on 14 January were approved without amendment.

3. Taxes on wealth

A Secretariat paper, "*Taxes on Wealth*", was shared with the Members in advance of the meeting.

Topics discussed by Members included:

- The distribution of wealth in Ireland.
- Options for a wealth tax, including structuring it as a recurrent or once off measure.
- Whether such a new tax on wealth should be considered in the context of existing taxes on returns to, or transfers of, wealth.

4. Environment – Interim decisions and next steps

A Secretariat paper, *“Environment – Interim decisions and next steps”*, was shared with the Members in advance of the meeting. Topics discussed by Members included:

- Carbon tax
- Fossil fuel subsidies
- Motor tax and alternatives
- Taxation of electricity and water consumption
- Impact of potential changes including urban-rural disparities

5. Stakeholder update

The Commission discussed arrangements for the upcoming stakeholder events which will comprise two open public meetings and a stakeholder forum, both of which will be held in early March 2022.

6. AOB

Meeting closed at 12:55.

Specific Action Points

Colour Code:

Completed

In progress

Ongoing/Repeated Action

Not Started

CONFIDENTIAL AND NOT FOR WIDER CIRCULATION UNTIL APPROVED

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	In progress
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	In progress
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	February 2022	In progress