



## Minutes

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**Subject:** Minutes of Fifteenth Meeting of the Commission on Taxation and Welfare

**Date:** 21 January 2022

**Time:** 09:25 – 13:30

**Venue:** via WebEx

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, Lara Mullen, Deirdre Ní Alluráin, Colin O'Connor, Lynda O'Keeffe, Mairéad Ross and Oisín Tarrant.

### 1. Welcome and Introduction

The Chair opened the meeting and briefly outlined the agenda.

### 2. Minutes

No minutes had been circulated ahead of this meeting. Approval for the Minutes from Meeting 14 on 14 January will be submitted for approval at Meeting 16 on 28 January.

### 3. Social Assistance: reform and future design

A Secretariat paper, "*Social Assistance: Reform and Future Design*", was shared with the Members in advance of the meeting. Topics discussed by Members included:

- The current structure of child income support payments and options for reform.
- Individualisation in the social assistance system.
- In-work benefits and the avoidance of social welfare cliff-edges.
- Taxation of social assistance.

#### **4. Pay Related Benefits**

A Secretariat paper, *“Pay Related Benefits”*, was shared with the Members in advance of the meeting. Topics discussed by Members included:

- Whether a pay related benefits model is suitable in an Irish context.
- Key design principles that should underpin any model that is introduced.
- International experience in the area.

#### **5. Public Health – Obesity and Alcohol**

A Secretariat paper, *“Public Health – Obesity and Alcohol”*, was shared with the Members in advance of the meeting. Topics discussed by Members included:

- The importance of this area and the role of taxation in promoting good public health.
- The current limited role of VAT to achieve positive outcomes as regards the obesity challenge and consideration of potential future reforms at EU level.
- How public health fits into the overall social inclusion framework and the role of education and other policy levers.
- International experience in the area.

## 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	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 <sup>th</sup> November	Secretariat	26 November 2021	Completed
COTW17	Prepare follow-up paper on environment, including alternative sources of revenue	Secretariat	February 2022	In progress
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