



Minutes

Subject: Minutes of Sixth Meeting of Commission on Taxation and Welfare

Date: 10 September 2021

Time: 9:20am – 12:45pm

Venue: WebEx video conference and NECC.

In attendance:

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

Apologies: Philip Brennan

Secretariat: Colm O’Reardon, Gary Hynds, Sinéad Ryan, Liam Cunnane*, Aideen Foley*, Áine Griffin, Lara Mullen, Deirdre Ní Alluráin*, Colin O’Connor, Lynda O’Keeffe and Oisín Tarrant.

Speaker: Dr. Donal de Buitler – Secretary of the 1982-1985 Commission on Taxation

*attended via WebEx

1. Welcome and introduction

The Chair, Niamh Moloney, opened the meeting and briefly outlined the agenda.

2. Minutes

The draft minutes for the meetings of 9 July 2021 and 3 September 2021 were approved.

3. Public Consultation

Further discussions were held in respect of the public consultation following on from those which took place at the meeting of 3 September 2021.

On foot of feedback at the previous session in respect of this topic, a series of proposed questions drawing from the Commission’s Terms of Reference were presented to the Commission for comment and review.

The Chair noted this topic would be further discussed at the next meeting scheduled.

4. Donal De Buitléir – Reflections

The Chair welcomed Dr. Donal De Buitléir, who was invited to speak in respect of his experience as Secretary of the 1982-1985 Commission on Taxation.

The session reflected on the work of the 1982-1985 Commission and the context in which the decisions of that Commission were made.

5. High Level Design Principles/ Architecture

The Secretary, Colm O'Reardon, led an initial discussion with regard to a finding a common approach for framing the Commission's work and, in particular, addressing cross-cutting issues i.e. those which cut across several policy themes and aspects of the Terms of Reference. A Secretariat paper "High level design principles" was also circulated to the Commission in advance of the meeting to facilitate discussion.

The presentation and paper set out a number of considerations relevant to the work of the Commission, including historical factors and economic theory as well as challenges and opportunities facing Ireland in the medium term. The paper included an initial proposal for design principles/imperatives that could act as a framework for the work of the Commission in light of these considerations. Feedback on this proposal was sought from the Commission as part of this initial discussion.

Following a full initial discussion by members, the Chair noted this topic would be further discussed at a future session (TBD).

6. AOB

None.

7. 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	TBD	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
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	In progress
COTW11	Prepare follow-up briefing note on tax levers for public health	Secretariat	8 October 2021	In progress

COTW12	Draft paper on Commission approach to review of tax expenditures	Secretariat	8 October 2021	In progress
COTW13	Prepare briefing on tax expenditure review process and draft recommendations for reform	Secretariat	26 November 2021	In progress
COTW14	Update to high level design principles paper on foot of feedback from Commission	Secretariat	TBD	In progress