

Concise Minutes – Finance Committee

Meeting Venue:

Committee Room 5 – Tŷ Hywel

Meeting date: Thursday, 27 February
2020

Meeting time: 09.01 – 11.24

This meeting can be viewed
on [Senedd TV](#) at:

<http://senedd.tv/en/5982>

Attendance

Category	Names
Assembly Members:	Llyr Gruffydd AM (Chair) Mike Hedges AM Rhianon Passmore AM Nick Ramsay AM Mark Reckless AM
Witnesses:	David Phillips, Institute for Fiscal Studies Ed Poole, Wales Governance Centre Guto Ifan, Wales Governance Centre David Bradbury, OECD Sean Dougherty, OECD Bert Brys, OECD
Committee Staff:	Bethan Davies (Clerk) Georgina Owen (Second Clerk) Gemma Gifford (Deputy Clerk) Martin Jennings (Researcher)



Cynulliad
Cenedlaethol
Cymru

National
Assembly for
Wales

1 Introductions, apologies, substitutions and declarations of interest

1.1 The Chair welcomed Members and witnesses to the meeting.

1.2 Apologies were received from Siân Gwenllïan AM and Alun Davies AM.

2 Papers to note

2.1 The papers were noted.

2.1 **Letter from the Deputy Minister for Health and Social Services – Children (Abolition of Defence of Reasonable Punishment) (Wales) Bill – 11 February 2020**

3 Impact of variations in national and sub-national income tax: Evidence session 1

3.1 The Committee took evidence from David Phillips, Associate Director, Institute for Fiscal Studies on the impact of variations in national and sub-national income tax.

4 Impact of variations in national and sub-national income tax: Evidence session 2

4.1 The Committee took evidence from Dr Ed Poole, Senior Lecturer in Politics and International Relations, Cardiff University; Guto Ifan, Research Associate, Wales Governance Centre, Cardiff University; David Bradbury, Head of the Tax Policy and Statistics Division, OECD (via Skype); Bert Brys, Head of the Country Tax Policy and Personal and Property Taxes Units, OECD (via Skype); and Sean Dougherty, Senior Advisor, OECD (via Skype) on the impact of variations in national and sub-national income tax.

5 Motion under Standing Order 17.42 to resolve to exclude the public from the remainder of the meeting

5.1 The motion was agreed.

6 Impact of variations in national and sub-national income tax: Consideration of evidence

6.1 The Committee considered the evidence received.

7 Scrutiny of the Welsh Government Second Supplementary Budget 2019–20: Consideration of draft report

7.1 The Committee agreed its report with minor changes.

8 Welsh Government Draft Budget 2020–21: Consideration of pre-final Budget

8.1 The Committee noted the reports of other committees' scrutiny of the draft Budget 2020–21, ahead of the debate on 3 March 2020.