**8th MEETING OF THE COMMISSION**

**MINUTE**

Held in Verity House, 19 Haymarket Yards, Edinburgh at 10 am on Friday 7 August 2015

**Present**

Councillor David O’Neill (Co-Chair) Margo Biagi (Co-Chair)

Don Peebles Councillor Rhondda Geekie

Andy Wightman Isobel d’Inverno

Councillor Catriona Bhatia Mary Kinninmonth

Jim McCormick Councillor Angus Campbell **via Video**

Apologies received from Councillor Susan Aitken, Angela O’Hagan and Jackie Baillie MSP

**In attendance**;

Robin Haynes, Emma Close, Neil Ferguson, Adam Stewart, Ruth Wilson (secretariat)

**Literature Review**

1. The Literature review was published on the same day as the Commission meeting. Professor Gibb presented his core conclusions and talked through some of the implications of this work for the Commission.

1. He highlighted that the Commission should not draw too much on individual country examples as we need to recognise that each country is operating within different financial and political frameworks.
2. Professor Gibb also highlighted that he had produced a supplemental annex to his report that drew on other countries’ experiences to provide a matrix to assess alternative local tax instruments. This was presented by Professor Gibb as a matrix, capturing the international literature to offer a guide to ‘promising’ ways to reform property tax systems.

**Minutes of the 7th Meeting (9 June 2015)**

1. The draft minute was agreed and will be placed on the Commission website.

**Listening events**

1. The Commission heard a presentation from representatives of Demsoc on the structure and content of the forthcoming listening events across Scotland. The sessions will aim to capture people’s reactions and views on the alternatives to Council tax that have been identified through the oral and written evidence: property taxes, local income tax, land value tax and hybrid approaches combining features of more than one of these models. There will be scope for participants to identify and discuss the other issues associated with local taxation that they wish to highlight to the Commission.
2. Each of the 12 sessions will last around 2 ½ hours and will involve 20 – 40 participants in group discussions facilitated by Demsoc, with Commissioners and secretariat present.
3. **Action** – Secretariat to circulate dates and venues of sessions to Commissioners to confirm their availability.

**Commission’s final report**

1. Commissioners discussed possible dates for publication of the Commission’s final report and agreed that it would be useful to set out a timetable that included when summaries of evidence would be available, identifying a process for discussing and reflecting on the evidence and a timetable for authoring, agreeing and publishing the final report.
2. Some Commissioners expressed a desire for a short report that was readable and attractive and included, for example, infographics. The importance of highlighting the case for change and the range of evidence was noted. Commissioners also recognised that the matrix in Professor Gibbs’ presentation might provide a helpful approach to the assessment of the tax models.

**AOB**

1. None

**Future Meetings (updated)**

1. The Commission noted the date of the next meeting which will be held in Verity House, Haymarket.

• Wednesday 19th August 10:00-13:00

**Commission Secretariat, August 2015**