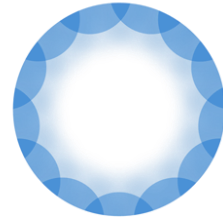


THE COMMISSION ON LOCAL TAX REFORM



4th Meeting of the Commission

Minute

Held in St. Andrews House, Regent Road, Edinburgh at 1pm on Wednesday 29 April 2015

Present

Councillor Susan Aitken

Councillor David O'Neill (Co-Chair)

Margo Biagi (Co-Chair)

Don Peebles

Isobel d'Inverno

Andy Wightman

Councillor Catriona Bhatia

Apologies received from Councillor Angus Campbell, Councillor Rhondda Geekie, Mary Kinninmonth, Jim McCormick, Angela O'Hagan and Alex Rowley MSP.

In attendance;

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

Developing Expertise – Local taxation: Overview of the rest of the UK and overseas experiences

1. David Magor, CEO, IRRV and consultant to the World Bank and OECD gave a presentation to the Commission highlighting the issues associated with local tax collection systems in a range of other countries across the world, including valuations, collection methods and methods of enforcement.

Minutes of the 3rd Meeting (15 April 2015)

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

Tax Principles and Tests

3. The Group discussed the draft content of the paper and agreed that it could be adopted as a working document. This was on the condition that there is a need to make amendments and will be revisited by the Commission at a later date.

Update on Call for Written Evidence, online survey and oral evidence sessions

4. Commissioners noted that the PR Company (3x1) have recommended that both the formal call for evidence and on-line questionnaire should be launched on Sunday 3 May 2015. This was subsequently agreed.

Literature Review – proposal

5. Commissioners noted the content of the proposal from Professor Kenneth Gibb and agreed that his Team should be commissioned to carry out the literature review covering local tax regimes and property/land tax regimes.

AOB

6. None

Future Meetings

7. The Commission noted the dates of the next 2 meetings (both in St. Andrews House)

i, Tuesday 5th May 10:00-13:00 Land Value Tax, other property taxes/quantitative analysis

ii, Tuesday 12th May 10:00-13:00 Valuation issues/Local Income Tax

Commission Secretariat, April 2015