

# THE COMMISSION ON LOCAL TAX REFORM



## 7th MEETING OF THE COMMISSION

### MINUTE

Held in Verity House, 19 Haymarket Yards, Edinburgh at 10 am on Tuesday 9 June 2015

### Present

Councillor David O'Neill (Co-Chair)

Margo Biagi (Co-Chair)

Don Peebles

Councillor Rhondda Geekie

Andy Wightman

Councillor Susan Aitken

Angela O'Hagan

Councillor Angus Campbell **via Video**

Apologies received from Isobel d'Inverno, Councillor Catriona Bhatia, Mary Kinninmonth, Jim McCormick and Jackie Baillie MSP

### In attendance;

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

### Literature Review

1. Ken Gibb and Linda Christie, Glasgow Caledonian University delivered a presentation to the Commission which provided an overview of their approach to the study and explained that work was being concentrated on data available from OECD countries between 2000 and 2015.
2. They will now focus on individual countries and will undertake higher levels of academic research before delivering their final report by mid-July.
3. Angela O'Hagan talked to the Group about the principles of Tax and reminded them that the Commission needs to keep in mind the issue of mitigation and compensation. There is a need to eliminate the potential for discrimination and where possible mitigate against it.

### Minutes of the 6th Meeting (12 May 2015)

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

### Oral Evidence Sessions

5. Commissioners then reflected on the success of the oral evidence sessions and agreed that they were covering the correct themes and approach to its work.

### **Call for Evidence - response**

6. The Secretariat provided a brief overview of the overall body of responses received to date and explained that a detailed analysis would be developed through external research expertise.

7. They then went on to talk through initial plans to take forward Public Engagement Events and agreed to circulate details of these before the next meeting.

### **AOB**

8. None

### **Future Meetings**

9. The Commission noted the date of the next meeting which will be held in St Andrews House, Regent Road.

- Tuesday 14th July 10:00-13:00 – Evaluation of the Call for Evidence responses

**Commission Secretariat, June 2015**