

# Agenda – Finance Committee

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Meeting Venue:

**Committee Room 2 – Senedd**

Meeting date: Thursday, 13 October  
2016

Meeting time: 09.00

For further information contact:

**Bethan Davies**

Committee Clerk

0300 200 6372

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**In the meeting 5 October 2016, under Standing Order 17.42 the Committee resolved to exclude the public from item 1 of this meeting.**

## **1 Assembly Commission Draft Budget 2017–18: Consideration of the Committee report**

(09.00–09.15)

(Pages 1 – 18)

Paper 1 – Draft Report

Paper 2 – Letter from the Assembly Commission to the Chair – further information in relation to the draft budget 2017-18

## **2 Introductions, apologies, substitutions and declarations of interest**

(09.15)

## **3 Paper(s) to note**

(09.15)

(Pages 19 – 25)

**FIN(5)–08–16 PTN1 Letter from HMRC to the Chair – 07 October 2016**

(Pages 26 – 27)

## **4 Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Bill: Evidence session with Chartered Institute of Taxation**

(09.15–10.05)

(Pages 28 – 47)



Cynulliad  
Cenedlaethol  
Cymru

National  
Assembly for  
Wales

Kate Willis, Technical Officer  
Andrew Evans

Paper 3 – Chartered Institute of Taxation – Written evidence

**5 Land Transaction Tax and Anti-avoidance of Devolved Taxes  
(Wales) Bill: Evidence session with the National Association of  
Estate Agents and Residential Landlords Association**

(10.05–11.05)

(Pages 48 – 67)

Mark Hayward, Managing Director, National Association of Estate Agents  
Douglas Haig, Vice Chair and Director for Wales, Residential Landlords Association

Paper 4 – National Association of Estate Agents – Written Evidence

Paper 5– Residential Landlords Association – Written Evidence

**11.05 – 11.15 – Break**

**6 Land Transaction Tax and Anti-avoidance of Devolved Taxes  
(Wales) Bill: Evidence session with the Law Society**

(11.15–12.00)

(Pages 68 – 84)

Kay Powell, Policy Advisor  
Nigel Popplewell, CTA (Fellow), Partner, Burges Salmon LLP  
Angharad Woodland, Managing Partner, The Woodland Davies Partnership LLP

Paper 6 – Law Society – Written Evidence

**12.00 – 12.45 – Lunch**

**7 Land Transaction Tax and Anti-avoidance of Devolved Taxes  
(Wales) Bill: Evidence session with the Royal Institution of**

## **Chartered Surveyors and Institute of Chartered Accountants in England and Wales**

(12.45–13.45)

(Pages 85 – 110)

David Morgan, Royal Institution of Chartered Surveyors

Geraint Evans, Royal Institution of Chartered Surveyors

Frank Haskew, Head of Tax, Tax Faculty, Institute of Chartered Accountants in  
England and Wales

Martin Warren, Director for Wales, Institute of Chartered Accountants in England  
and Wales

Paper 7 – Royal Institution of Chartered Surveyors – Written Evidence

Paper 8 – The Institute of Chartered Accountants in England and Wales – Written  
Evidence

## **8 Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Bill: Evidence session with Geldards LLP, Eversheds and Deloitte**

(13.45–14.45)

(Pages 111 – 130)

Adam Thomas, Partner – Commercial Property, Geldards

David Jarvis, Partner, Eversheds

Jonathan Evans, Director – Tax, Deloitte LLP

Sarah Delaney, Associate Director, Deloitte LLP

Paper 9 – Geldards – Written Evidence

Paper 10 – Eversheds – Written Evidence

Paper 11 – Deloitte LLP – Written Evidence

## **9 Motion under Standing Order 17.42 to resolve to exclude the public from the remainder of the meeting**

(14.45)

**10 Land Transaction Tax and Anti-avoidance of Devolved Taxes  
(Wales) Bill: Consideration of Evidence  
(14.45)**