Revenue Policy Development Board



Revenue Policy Development Board (the 'Board' or the 'RPDB)') Consolidated meeting notes

24 September 2019, 7 October 2019, and 29 October 2019

Board:

Chief Minister, Senator John Le Fondré (Chair)
Minister for Treasury and Resources, Deputy Susie Pinel
Minister for Social Security, Deputy Judy Martin
Deputy Gregory Guida
Deputy David Johnson

Treasurer and Exchequer:

Richard Bell – Treasurer of the States Richard Summersgill – Comptroller of Taxes Cora O'Brien – Deputy Comptroller of Taxes

Other Government departments:

Nick Vaughan – Chief Economic Adviser Sue Duhamel – Director, Strategic Policy, Planning and Performance

1. Personal tax reform

- 1.1. The only item for discussion at the meetings held on 24 September 2019, 7 October 2019, and 29 October 2019, was the review of personal tax.
- 1.2. Those discussions included, but were not limited to, the following matters:
 - 1.2.1. The results of the various consultations that took place between October 2017 and March 2019
 - 1.2.2. The three main options for reform, and the likely financial impact of each option;

- 1.2.3. The profiles of the groups that would be affected financially by any move to independent taxation;
- 1.2.4. The potential options for mitigating the financial impact of any move to independent taxation;
- 1.2.5. The impact that any move to independent taxation would have on child allowances within the tax system; and
- 1.2.6. The interaction between the tax and social security systems
- 1.3. The output from those meetings is reflected in the <u>report and proposition</u> (P.119/2019) lodged by the Minister for Treasury and Resources on 22 November 2019.