

Cofnod y Trafodion The Record of Proceedings

[Y Pwyllgor Cyllid](#)

[The Finance Committee](#)

28/01/2016

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Cynulliad
Cenedlaethol
Cymru

National
Assembly for
Wales

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Cofnodir y trafodion yn yr iaith y llefarwyd hwy ynnddi yn y pwyllgor. Yn ogystal, cynhwysir trawsgrifiad o'r cyfieithu ar y pryd.

The proceedings are reported in the language in which they were spoken in the committee. In addition, a transcription of the simultaneous interpretation is included.

Aelodau'r pwyllgor yn bresennol
Committee members in attendance

Peter Black	Democratiaid Rhyddfrydol Cymru Welsh Liberal Democrats
Christine Chapman	Llafur Labour
Jocelyn Davies	Plaid Cymru (Cadeirydd y Pwyllgor) The Party of Wales (Committee Chair)
Mike Hedges	Llafur Labour
Alun Ffred Jones	Plaid Cymru The Party of Wales
Ann Jones	Llafur Labour
Julie Morgan	Llafur Labour
Nick Ramsay	Ceidwadwyr Cymreig Welsh Conservatives

Eraill yn bresennol
Others in attendance

Sean Bradley	Uwch-gyfreithiwr, Llywodraeth Cymru Senior Lawyer, Welsh Government
Richard Clarke	Rheolwr Prosiect, Gweinyddu Trethi, Llywodraeth Cymru Tax Administration Project Manager, Welsh Government
Jane Hutt	Aelod Cynulliad (Llafur), Y Gweinidog Cyllid a Busnes y Llywodraeth Assembly Member (Labour), Minister for Finance and Government Business

Swyddogion Cynulliad Cenedlaethol Cymru yn bresennol
National Assembly for Wales officials in attendance

Leanne Hatcher	Ail Glerc Second Clerk
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Georgina Owen	Dirprwy Clerc Deputy Clerk
Christian Tipples	Y Gwasanaeth Ymchwil Research Service
Joanest Varney- Jackson	Uwch-gynghorydd Cyfreithiol Senior Legal Adviser

*Dechreuodd rhan gyhoeddus y cyfarfod am 09:48.
The public part of the meeting began at 09:48.*

Cyflwyniadau, Ymddiheuriadau a Dirprwyon Introductions, Apologies and Substitutions

[1] **Jocelyn Davies:** Welcome, everybody, to a meeting of the Finance Committee. I've no apologies or announcements. Before I start, if you could check, if you've got a mobile device with you, that it's on 'silent', I'd be very pleased. Thank you.

09:49

Bil Casglu a Rheoli Trethi (Cymru): Gwaith Craffu Cyfnod 2 Tax Collection and Management (Wales) Bill: Stage 2 Scrutiny

[2] **Jocelyn Davies:** Obviously, today, we're undertaking the Stage 2 deliberations on the Tax Collection and Management (Wales) Bill. I welcome the Minister and her officials. Would you like to introduce yourself and your officials for the record, Minister?

[3] **The Minister for Finance and Government Business (Jane Hutt):** Thank you. Jane Hutt, Minister for Finance and Government Business; Richard Clarke, who is head of the Bill team; and Sean Bradley, the lawyer.

[4] **Jocelyn Davies:** Okay. Well, as agreed by the committee on 14 January, the order in which we'll consider the amendments will be: sections 2 to 34, 36 to 79, 81 to 114, 80, 116 to 154, 115, 155 to 161, 162 to 168, 170 to 182, 169, 183-185, 186-193, the Schedule, section 1, and then the long title.

[5] The amendments obviously have been grouped to facilitate debate. There'll be one debate on each group of amendments, but the order in which

amendments will be called and moved for a decision will be dictated by the marshalled list, which you should have with you. Only committee members or those who are substituting on the committee are able to move amendments, and in accordance with the convention agreed, I will be moving the amendments tabled in the name of the Minister, unless, of course, Minister, you tell you me you do not want any of your amendments moved.

[6] The debate on each group will follow the same format. I'll invite the proposer of the lead amendment in the group to move and speak to that amendment and the other amendments in that group. I'll then call other Members who wish to speak. Finally, then, I'll call the Member with the lead amendment to reply to the debate. In those groups where the Minister does not have the lead amendment in the group, I will call her as the penultimate speaker.

[7] Following each debate, I will ask the Member who moved the lead amendment to confirm whether they wish to press the amendment to a decision. If not, the Member may seek the agreement of the committee to withdraw the amendment. If it's not withdrawn, I will put the question on the lead amendment and ask whether any Member objects to the amendment being agreed. If no Member objects, the amendment will be deemed agreed in accordance with Standing Order 17.34. If any Member objects, I will call for a vote by show of hands. The vote will be recorded in the minutes. In accordance with Standing Orders 17.37 and 6.20, if there is a tied vote, I will exercise the casting vote against the amendment.

[8] I will call on the proposers of other amendments in each group to move their amendments at the appropriate time, in accordance with the marshalled list. If you do not wish to move your amendment, you should say so clearly when your amendment is called.

[9] In line with our established practice, advisers to the committee or to the Minister are not expected to provide advice on the record. If Members wish to seek legal advice during proceedings, you can pass a note to the relevant adviser or you can request an adjournment to proceedings. Are there any questions? Good. [*Laughter.*]

Grŵp 1: Awdurdod Cyllid Cymru (Gwelliannau 91, 92, 93, 94, 95, 96)
Group 1: Welsh Revenue Authority (Amendments 91, 92, 93, 94, 95, 96)

[10] **Jocelyn Davies:** Okay, then, I think we can go straight to the

proceedings now, and we'll start with group 1. This group relates to the Welsh revenue authority. The lead amendment in the group is amendment 91 in the name of Nick Ramsay, so I call on Nick to move and speak to the amendments in the group.

Cynigiwyd gwelliant 91 (Nick Ramsay).

Amendment 91 (Nick Ramsay) moved.

[11] **Nick Ramsay:** Thank you, Chair. I'm pleased to speak to and move amendments 91 to 96. As you said, the lead amendment is 91 in group 1. Minister, these amendments relate to the name of the Welsh revenue authority. As you've said in the past, this is a key change for Wales, a key change for the Assembly, a key change for devolution, and names and brands are important. So, I am seeking to simplify the name of the Welsh revenue authority, the WRA, by proposing to change it to 'Revenue Wales'. The Welsh Conservatives believe that changing the name to 'Revenue Wales' will solidify in the name its purpose and its function, similar to Revenue Scotland—and we took a great deal of evidence from Revenue Scotland during the course of looking at this Bill. It seemed to me that Revenue Scotland did what it said on the tin, was an appropriate name for that organisation, and I think we can learn lessons from that.

[12] The introduction of a new body responsible for collecting and managing taxes is a significant development, as I've said. I feel it's vital that the public understands these reforms. So, renaming the body 'Revenue Wales'—or naming the body, I should say, as it's not been named yet—will make it more accessible to the general public as well.

[13] Finally on this, the name in Welsh I propose to be 'Refeniw Cymru'. With the translation 'Cyllid Cymru', I know there's confusion with Finance Wales, which is why amendment 92 and the others are there in terms of the Welsh version.

[14] **Jocelyn Davies:** Okay, thank you. Ffred.

[15] **Alun Ffred Jones:** Diolch yn fawr. Nid wyf yn teimlo'n gryf iawn ar y mater yma, ond nid wyf yn credu bod newid yr enw yn ychwanegu dim at y Bil. Wedi'r cwbl, nid brand ydy'r awdurdod yma, wrth gwrs, ond corff

Alun Ffred Jones: Thank you very much. I don't feel very strongly on this point, but I don't think that changing the name will add anything to the Bill. After all, this authority isn't a brand, but rather an

sydd yn rhan, mewn gwirionedd, o'r organisation, which is really part of Llywodraeth, ond hyd braich ac yn the Government, but at arm's length annibynnol o'r Llywodraeth. Felly, nid and independent of the Government. wyf yn mynd i gefnogi'r gwelliannau However, I therefore cannot support sydd wedi cael eu cyflwyno yn y grŵp the amendments that have been yma. brought forward in this group.

[16] **Jocelyn Davies:** Anybody else? Minister.

[17] **Jane Hutt:** Yes, could I just start by welcoming Stage 2 of the Tax Collection and Management (Wales) Bill and also the Finance Committee's contribution to helping to shape Wales's first tax legislation? As Nick Ramsay said, it's a very important development. Having obviously provided a very detailed and substantial response to the committee's Stage 1 recommendations just before Christmas, I'm glad we've now got to the point where Government amendments before you this morning will help meet many commitments.

[18] In opposing, not supporting, Nick Ramsay's amendments, I would, in terms of renaming the Welsh revenue authority—. This did not feature, actually, in the Finance Committee's report, and it didn't feature in any responses to the extensive consultation we took leading up to the publication of the Bill. I think, since deciding upon 'Welsh Revenue Authority', we have invested considerable time and commitment into promoting it. It's already recognised amongst our key stakeholders, none of whom raised this as a concern during scrutiny. So, I do believe that introducing a new name now at this late stage would be unhelpful and possibly cause considerable confusion.

[19] **Jocelyn Davies:** Okay, Nick, would you like to reply to the debate?

[20] **Nick Ramsay:** Yes, thanks, Chair. I'm sorry to hear that the Minister and some Members don't agree with the support for the name change. I think that names are inextricably linked with public acceptance of new bodies. I think there's wide agreement, and there has been between me and the Minister, that this new body is necessary because of the new powers coming down the line, but I think that, in an area such as this, the name is relevant. I hear what you said, Minister, that this didn't feature in the consultation or the responses. I would also say that there wasn't any justification from you as to why 'Welsh Revenue Authority', the name itself, was decided upon. You might say that it does what is says on the tin as a

Welsh revenue authority, but I feel that 'WRA', 'Welsh Revenue Authority', doesn't convey the importance or the meaning of the new body as much as 'Revenue Wales' would. So, I stand by my earlier comments.

[21] **Jocelyn Davies:** Okay, then. Do you wish to proceed to a vote?

[22] **Nick Ramsay:** Yes, please.

[23] **Jocelyn Davies:** 'Yes, please.' Okay, then. If amendment 91 is not agreed, amendments 92, 93, 94, 95 and 96 will fall. So, the question is that amendment 91 be agreed. Does any Member object? [*Objection.*] Okay, then. I'll therefore take a vote by show of hands. The question is that amendment 91 be agreed. Those in favour, please raise your hands. Those against, please raise your hands. There are no abstentions. So, those in favour, two; those against, six. The amendment is not agreed.

*Gwelliant 91: O blaid 2, Yn erbyn 6, Ymatal 0.
Amendment 91: For 2, Against 6, Abstain 0.*

O blaid:
For:

Yn erbyn:
Against:

Ymatal:
Abstain:

Black, Peter
Ramsay, Nick

Chapman, Christine
Davies, Jocelyn
Hedges, Mike
Jones, Alun Ffred
Jones, Ann
Morgan, Julie

Gwrthodwyd gwelliant 91.

Amendment 91 not agreed.

Methodd gwelliannau 92, 93, 94, 95 a 96.

Amendments 92, 93, 94, 95 and 96 fell.

Grŵp 2: Penodiadau i Fwrdd ACC (gan Gynnwys Rôl Cynulliad Cenedlaethol Cymru a Gweinidogion Cymru) (Gwelliannau 24, 75, 25, 26, 76, 27, 28, 1, 29, 77, 30, 78, 79, 31, 32, 80, 33, 34, 35, 36, 37, 38, 81, 82, 83, 84, 39, 40, 41, 42, 43, 44, 45, 89, 90, 20, 72)

Group 2: WRA Board Appointments (Including the Role of the National Assembly for Wales and Welsh Ministers) (Amendments 24, 75, 25, 26, 76, 27, 28, 1, 29, 77, 30, 78, 79, 31, 32, 80, 33, 34, 35, 36, 37, 38, 81, 82, 83, 84, 39, 40, 41, 42, 43, 44, 45, 89, 90, 20, 72)

[24] **Jocelyn Davies:** Because that amendment was not agreed and the others fall, we will now move to group 2. Group 2 relates to the WRA board appointments. The lead amendment in the group is amendment 24 in the name of Nick Ramsay. I call on Nick Ramsay to move and speak to the amendments in this group.

*Cynigiwyd gwelliant 24 (Nick Ramsay).
Amendment 24 (Nick Ramsay) moved.*

[25] **Nick Ramsay:** Thanks, Chair. I'm pleased to speak to lead amendment 24 in group 2, the group including, in terms of my amendments, amendments 24 to 45 and amendment 72. Can I say at the outset of this debate that I recognise that some of these amendments are similar and there is overlap with the Welsh Government's amendments? I think that our amendments are seeking to achieve similar aims, but there is some varying detail on exactly how we go about that.

[26] The amendments are primarily based on recommendations 3, 4 and 21 of the Finance Committee's report, and they seek to ensure that the established body is independent from the Welsh Government. A large part of the discussion we had during the course of scrutinising this Bill was about the importance of the body being accountable, but at the same time independent. I know the Minister herself has agreed with the importance of ensuring that independence.

10:00

[27] An essential aspect of this, I feel, and the committee feels, is the appointment of the chairperson. However, in relation to recommendation 6 of the Finance Committee's scrutiny report, it would be helpful if the Minister could outline why she will not support this recommendation that we amend

to ensure consistency between the provisions for the deputy chairperson and the chairperson.

[28] **Jocelyn Davies:** Are there any other Members who want to speak? Peter.

[29] **Peter Black:** Yes, I just wanted to give my support to most of the amendments in this section. I think it's important that the WRA is seen as being as independent as possible and the issue, particularly, around amendment 24 is quite important in that respect—making sure it's accountable to the National Assembly for Wales and it can be properly scrutinised as part of that. I'd certainly support the increase in the number of non-executive members, and I think that that is also important to make sure that there's proper scrutiny going on within the board itself.

[30] **Jocelyn Davies:** Thank you. Ffred.

[31] **Alun Ffred Jones:** Yn gyffredinol, rwy'n gefnogol iawn i'r Cynulliad gael rôl wrth benodi i gyrff allanol. Rwy'n meddwl am gomisiynwyr ac yn y blaen. Rwy'n credu y dylai'r Cynulliad gael rôl benodol yn y penodiadau hynny, ond, hyd y gallaf weld, mae'r awdurdod yma yn adran o'r Llywodraeth er nad ydy o'n atebol i Weinidog, os ydw i'n deall yn iawn. Wrth gwrs, mi fydd yn rhaid iddo fo gael ei sgrwtineiddio gan bwyllgor o'r Cynulliad, ond rwy'n teimlo nad ydy o'n briodol, mewn gwirionedd, i'r Cynulliad fod yn rhan o'r broses benodi yn yr achos yma. Mae yna rai o'r gwelliannau eraill yn y grŵp yma lle byddaf i'n cefnogi rhai o welliannau Nick Ramsay am yr un rhesymau ag y mae Peter wedi eu hawgrymu. Diolch.

Alun Ffred Jones: In general, I am very supportive of the Assembly having a role in appointing to external bodies. I'm thinking in terms of commissioners and so on. I do believe that the Assembly should have a specific role in those appointments, but, as far as I can see, this particular authority is a department of the Government, even though it's not accountable to a Minister, if I understand it correctly. Of course, it would have to be scrutinised by a committee of the Assembly, but I feel that it's not appropriate, if truth be told, for the Assembly to be part of the appointment process in this case. There are some other amendments in this group where I will be supporting some of Nick Ramsay's amendments, for the same reasons that Peter has suggested. Thank you.

[32] **Jocelyn Davies:** Minister.

[33] **Jane Hutt:** Thank you, Chair. If I can just speak to the amendments tabled in my name, of course, the role of non-executive members in the work of the Welsh revenue authority is essential, and I think that's a very shared understanding. It must always be the case in terms of their role. So, my amendment 1 will ensure there will always be a majority of non-executive members on the board, should the Welsh Ministers make regulations under section 3(3) to amend the number of executive and/or non-executive members. Amendment 75 will ensure that the WRA board retains a majority of non-executive members by increasing by one the minimum number of non-executive members to take account of the new elected executive member I'm proposing in amendment 83.

[34] Amendment 76 responds directly to your committee recommendation 4. It alters the appointment process by which executive members of WRA become members of the board, so that instead of this being the result of a WRA nomination, it's the result of an appointment made by the chief executive. The non-executive members then appoint that person, or otherwise require an alternative recommendation to be made. This approach makes it clear who in the WRA leads on this role. So, amendments 77 and 78 provide additional clarity, which I've sought, on WRA board membership, and that's necessary as the result of the new provisions for an elected member.

[35] Amendments 79, 83, 84, 89 and 90 also respond to the committee's recommendation 4. They provide for an additional executive member of the WRA who'll be appointed by the non-executive members of WRA in accordance with the result of a staff ballot that WRA will be required to hold. Provisions dealing with the resignation and removal of an elected WRA member from office are also made.

[36] Amendments 80 and 81 respond to committee recommendation 5. The amendments ensure that non-executive membership of the WRA board is kept refreshed, and follow Nolan principles by defining the length of the appointment period. Appointments will be for a maximum of five years before requiring reappointment and only one further term of five years may be served. I consider that retaining people for a period of five years, rather than four years, will ensure that the WRA gains maximum benefit from the appointments.

[37] Amendment 82 provides for the reappointment, as you can see, of a

deputy chairperson by explicitly giving Welsh Ministers the power to reappoint, in addition to their existing power to do so in relation to non-executive members—that's section 5(4).

[38] Turning to Nick Ramsay's amendments, the Bill does establish, as Alun Ffred has said, the WRA as a non-ministerial department. I won't be supporting Nick's amendments, because they provide, as we've heard, that the Assembly, rather than the Government, makes appointments to the WRA board. But the WRA is a non-ministerial department, and I've outlined to the committee earlier on and previously that this is consistent with Her Majesty's Revenue and Customs and, indeed, also, the recently established Revenue Scotland. The WRA will be separate from, but accountable to Welsh Ministers. It is fundamentally different from bodies such as the Wales Audit Office, which has a very different role in holding public bodies to account.

[39] Amendments 24, 25, 28 and 40 to 45 provide, as we've heard, that the National Assembly for Wales, rather than Welsh Ministers, would appoint and determine the terms and conditions of the WRA chair, non-executive members and a deputy chair from among those non-executive members, and will appoint the first chief executive and approve the terms of subsequent chief executives and the terms of staff. They also provide for the National Assembly for Wales, rather than the Welsh Ministers, to approve remuneration expenses of committees, sub-committees et cetera, including payments made to members who are not members of the WRA. But, as I've said, clearly, the Bill does establish the Welsh revenue authority as a non-ministerial department, again, I repeat, wholly consistent with HMRC and Revenue Scotland in the way they also manage these points and issues. As such, WRA will be separate from, but accountable to, Welsh Ministers—fundamentally different from bodies such as WAO, and the future generations commissioner, another example who is fully independent of the Government, and whose role is to hold Government to account.

[40] I did set out in my letter to committee that I'm supportive of committee recommendation 7, but I won't be supporting amendments 43 and 44. They would mean that the appointment of the chief executive, subsequent to the first appointment by the Welsh Ministers, would be made by the non-executive members of the WRA board, rather than the whole of

the WRA board.¹

[41] I was intending to support Peter Black's amendment 73, but as that's been withdrawn now, Peter, I'm going to actually have to bring forward an amendment at Stage 3 to make this change. So, we, sort of, crossed each other out at that point, but, obviously, I'm fully supportive of recommendation 7.

[42] I think amendments 26, 27, 30, 31 and 72 are superseded by Government amendments 79, 83 and 84, which provide a new category of WRA executive member elected by staff ballot, and I'm sure Nick and Members would recognise that. I also tabled my own amendments to address the committee's point about the WRA board having that elected staff member and looked at how we can have maximum flexibility on how this could be achieved. But my view, also, is that a schedule of detailed clauses as set out in amendment 72 isn't necessary, because I do think the terms of appointment of an elected staff member would be more appropriately for the non-executive members of WRA to determine. That's set out in my amendment 83. But I also considered the elected staff member should be an additional post, and the chief executive should be able to appoint one or two executive members, as it was originally proposed. Finally, I do think we should be looking for consistency, where possible. That's why I'm suggesting provisions for the removal of an elected staff member from office—that those provisions should closely mirror provisions we've already got in the Bill relating to the removal of non-executives members.

[43] Now, amendment 29 requires appointments to the WRA to be based on the conclusion of fair and open competition. The Nolan principles of public appointments will apply to non-executive members of the board and, in the case of executive staff, of course, in common with all civil servants, they have to be recruited through a fair and open competition.

[44] Amendments 33, 35, 37 and 39 relate to providing consistent provisions for the chairperson and deputy chairperson, and I do turn to your recommendation 6 in your report. You recognise that that sort of consistency might not be necessary, and I did confirm that was the case in my letter to you before Christmas. These amendments, therefore, I don't believe are

¹ Hoffai'r tystion ychwanegu: / The witnesses would like to add: 'and that the terms of that appointment are approved by the National Assembly for Wales rather than the Welsh Government.'

needed. There are necessary differences in the provisions relating to the deputy chairperson and chairperson. Provisions for a deputy chairperson are necessary to reflect the fact that such an appointment is separate to the non-executive member appointment, but, unlike the chairperson, the deputy chairperson could continue in the role of a non-executive member, despite no longer serving as a deputy chairperson.

[45] Amendments 32, 36 and 38 provide that non-executive members of the WRA can be appointed for a period of no more than four years, and that they may not be appointed more than twice. I hope that you feel that these would be superseded by my amendments 80 and 81, which I've already spoken about, because my amendment does respond to a recommendation of the committee's report. It will ensure that Nolan principles are followed and that the non-executive membership is refreshed on a timely basis.

[46] **Jocelyn Davies:** Okay. Nick, would you like to reply to the debate?

[47] **Nick Ramsay:** Yes, thanks, Chair. Can I thank the Minister for her comments there? I think, as you said towards the start of your comments, Minister, independence is going to be key to the working of this new authority—independence and accountability. I think it was Alun Ffred Jones who made the comment about independence. We've also had comments about the increase in the number of non-executive members, which I think was certainly welcomed by Peter Black. So, our amendments calling for the increase in the number of non-executive members stand.

[48] You've mentioned recommendation 6, which I think you were kind of supportive of. I hear what you say about the provisions of the chairperson and the deputy chairperson.

[49] This new body is going to be an interesting animal, because it will be arm's length from the Government, but I hear what you're saying about why you don't think that it should be responsible to the National Assembly itself. I disagree on that, and I think that the amendments make that clear. I think that there is a role here, a big role, for the National Assembly in terms of monitoring the operation of this new body, so I still want to stick with those amendments. At the end of the day, Minister, if we can't get the accountability issues right here, and if we can't get the independence right, then it's not going to work. I fully agree with the comments you made during the evidence sessions where you said you didn't want to be poring over people's individual tax affairs personally. You certainly wouldn't want all

those letters arriving on your mat every January. But just because it's going to be arm's length doesn't mean that the National Assembly shouldn't have a big role in looking at this. I believe that, and I know that some other Members do as well.

[50] **Jocelyn Davies:** Do you wish to proceed to the vote on amendment 24, Nick?

[51] **Nick Ramsay:** Yes, please.

[52] **Jocelyn Davies:** The question is that amendment 24 be agreed. Does any Member object? [*Objection.*] Then I'll take a vote by show of hands. The question is that amendment 24 be agreed. Those in favour, please raise your hands. Those against. There are no abstentions. So, there were two in favour, six against. So, the amendment is not agreed.

*Gwelliant 24: O blaid 2, Yn erbyn 6, Ymatal 0.
Amendment 24: For 2, Against 6, Abstain 0.*

O blaid:
For:

Yn erbyn:
Against:

Ymatal:
Abstain:

Black, Peter
Ramsay, Nick

Chapman, Christine
Davies, Jocelyn
Hedges, Mike
Jones, Alun Ffred
Jones, Ann
Morgan, Julie

*Gwrthodwyd gwelliant 24.
Amendment 24 not agreed.*

[53] **Jocelyn Davies:** Minister, would you like me to move 75 in your name?

[54] **Jane Hutt:** Yes.

*Cynigiwyd gwelliant 75 (Jane Hutt).
Amendment 75 (Jane Hutt) moved.*

[55] **Jocelyn Davies:** I move amendment 75 in the name of the Minister. The question is that amendment 75 be agreed. Does any Member object? Seventy-five is agreed.

*Derbyniwyd gwelliant 75 yn unol â Rheol Sefydlog 17.34.
Amendment 75 agreed in accordance with Standing Order 17.34.*

[56] **Jocelyn Davies:** Do you wish to move, Nick, amendment 25?

*Cynigiwyd gwelliant 25 (Nick Ramsay).
Amendment 25 (Nick Ramsay) moved.*

[57] **Nick Ramsay:** Yes, please.

[58] **Jocelyn Davies:** If amendment 25 is not agreed, amendment 28 falls. The question is that amendment 25 be agreed. Does any Member object? [*Objection.*] Then we'll move to a vote by show of hands. The question is that amendment 25 be agreed. Those in favour, please raise your hands. Those against. There are no abstentions. So, in favour two, against six. The amendment is not agreed. Therefore, amendment 28 falls.

*Gwelliant 25: O blaid 2, Yn erbyn 6, Ymatal 0.
Amendment 25: For 2, Against 6, Abstain 0.*

O blaid:
For:

Yn erbyn:
Against:

Ymatal:
Abstain:

Black, Peter
Ramsay, Nick

Chapman, Christine
Davies, Jocelyn
Hedges, Mike
Jones, Alun Ffred
Jones, Ann
Morgan, Julie

*Gwrthodwyd gwelliant 25.
Amendment 25 not agreed.*

*Methodd gwelliant 28.
Amendment 28 fell.*

[59] **Jocelyn Davies:** Nick, amendment 26.

*Cynigiwyd gwelliant 26 (Nick Ramsay).
Amendment 26 (Nick Ramsay) moved.*

[60] **Nick Ramsay:** Yes. Move.

[61] **Jocelyn Davies:** Yes, okay. The question is that amendment 26 be agreed. Does any Member object? [*Objection.*] Then we'll move to a vote by a show of hands. So, the question is that amendment 26 be agreed. If you're in favour, raise your hand. Against. So, this is a tied vote and in accordance with the Standing Order, I cast my vote against. So, the amendment falls.

10:15

*Gwelliant 26: O blaid 4, Yn erbyn 4, Ymatal 0.
Amendment 26: For 4, Against 4, Abstain 0.*

O blaid:
For:

Yn erbyn:
Against:

Ymatal:
Abstain:

Black, Peter
Davies, Jocelyn
Jones, Alun Ffred
Ramsay, Nick

Chapman, Christine
Hedges, Mike
Jones, Ann
Morgan, Julie

*Gan fod nifer y pleidleisiau yn gyfartal, defnyddiodd y Cadeirydd ei phleidlais fwrw yn unol â Rheol Sefydlog 6.20(ii).
As there was an equality of votes, the Chair used her casting vote in accordance with Standing Order 6.20(ii).*

*Gwrthodwyd gwelliant 26.
Amendment 26 not agreed.*

[62] **Jocelyn Davies:** So, that was 26. So, we're now on amendment 76. Minister, would you like me to move that amendment?

[63] **Jane Hutt:** Yes.

*Cynigiwyd gwelliant 76 (Jane Hutt).
Amendment 76 (Jane Hutt) moved.*

[64] **Jocelyn Davies:** I move the amendment in the name of the Minister—76. The question is that it should be agreed. Does any Member object? So, amendment—[*Objection.*] You do object. So, we'll go to a vote then by a show of hands. The question is that amendment 76 be agreed. Those in

favour, raise your hands. Those against. Seven in favour, one against, no abstentions. So, the amendment is agreed.

*Gwelliant 76: O blaid 7, Yn erbyn 1, Ymatal 0.
Amendment 76: For 7, Against 1, Abstain 0.*

O blaid:	Yn erbyn:	Ymatal:
For:	Against:	Abstain:
Black, Peter	Ramsay, Nick	
Chapman, Christine		
Davies, Jocelyn		
Hedges, Mike		
Jones, Alun Ffred		
Jones, Ann		
Morgan, Julie		

*Derbyniwyd gwelliant 76.
Amendment 76 agreed.*

[65] **Jocelyn Davies:** So, amendment 27—. Oh, as amendment 27 and 28 have fallen, we will now move to amendment 1.

*Methodd gwelliannau 27 ac 28.
Amendments 27 and 28 fell.*

*Cynigiwyd gwelliant 1 (Jane Hutt).
Amendment 1 (Jane Hutt) moved.*

[66] **Jocelyn Davies:** I move amendment 1 in the name of the Minister. Does anybody object? Amendment 1 is agreed.

*Derbyniwyd gwelliant 1 yn unol â Rheol Sefydlog 17.34.
Amendment 1 agreed in accordance with Standing Order 17.34.*

[67] **Jocelyn Davies:** Nick, would you like to move amendment 29?

*Cynigiwyd gwelliant 29 (Nick Ramsay).
Amendment 29 (Nick Ramsay) moved.*

[68] **Nick Ramsay:** Yes. Move.

[69] **Jocelyn Davies:** The question is that amendment 29 be agreed. Does any Member object? [*Objection.*] I will therefore take a vote by a show of hands. The question is that amendment 29 be agreed. Those in favour. Those against. There are no abstentions. This is a tied vote, so I'll use my casting vote in the negative against the amendment in accordance with Standing Order 6.20(ii). Therefore the amendment is not agreed.

*Gwelliant 29: O blaid 4, Yn erbyn 4, Ymatal 0.
Amendment 29: For 4, Against 4, Abstain 0.*

O blaid:	Yn erbyn:	Ymatal:
For:	Against:	Abstain:
Black, Peter	Chapman, Christine	
Davies, Jocelyn	Hedges, Mike	
Jones, Alun Ffred	Jones, Ann	
Ramsay, Nick	Morgan, Julie	

Gan fod nifer y pleidleisiau yn gyfartal, defnyddiodd y Cadeirydd ei phleidlais fwrw yn unol â Rheol Sefydlog 6.20(ii).

As there was an equality of votes, the Chair used her casting vote in accordance with Standing Order 6.20(ii).

*Gwrthodwyd gwelliant 29.
Amendment 29 not agreed.*

*Cynigiwyd gwelliant 77 (Jane Hutt).
Amendment 77 (Jane Hutt) moved.*

[70] **Jocelyn Davies:** I move amendment 77 in the name of the Minister. The question is that amendment 77 be agreed. Does anyone object? [*Objection.*] I will therefore take a vote by show of hands. The question is that amendment 77 be agreed. Those in favour raise your hands. Those against. There were seven in favour, one against. Therefore the amendment is agreed.

*Gwelliant 77: O blaid 7, Yn erbyn 1, Ymatal 0.
Amendment 77: For 7, Against 1, Abstain 0.*

O blaid:	Yn erbyn:	Ymatal:
For:	Against:	Abstain:
Black, Peter	Ramsay, Nick	

Chapman, Christine
Davies, Jocelyn
Hedges, Mike
Jones, Alun Ffred
Jones, Ann
Morgan, Julie

*Derbyniwyd gwelliant 77.
Amendment 77 agreed.*

[71] **Jocelyn Davies:** Nick, amendment 30.

*Cynigiwyd gwelliant 30 (Nick Ramsay).
Amendment 30 (Nick Ramsay) moved.*

[72] **Nick Ramsay:** I move

[73] **Jocelyn Davies:** If amendment 30 is agreed then amendment 78 falls. The question is that amendment 30 be agreed. Does any Member object? [*Objection.*] I will therefore move to a vote by a show of hands. The question is that amendment 30 be agreed. Those in favour, raise your hands. Those against. There were four in favour, four against, there were no abstentions. Therefore it's a tied vote and I cast my vote against in accordance with Standing Order 6.20(ii).

*Gwelliant 30: O blaid 4, Yn erbyn 4, Ymatal 0.
Amendment 30: For 4, Against 4, Abstain 0.*

O blaid:
For:

Yn erbyn:
Against:

Ymatal:
Abstain:

Black, Peter
Davies, Jocelyn
Jones, Alun Ffred
Ramsay, Nick

Chapman, Christine
Hedges, Mike
Jones, Ann
Morgan, Julie

*Gan fod nifer y pleidleisiau yn gyfartal, defnyddiodd y Cadeirydd ei phleidlais fwrw yn unol â Rheol Sefydlog 6.20(ii).
As there was an equality of votes, the Chair used her casting vote in accordance with Standing Order 6.20(ii).*

Gwrthodwyd gwelliant 30.

Amendment 30 not agreed.

Cynigiwyd gwelliant 78 (Jane Hutt).

Amendment 78 (Jane Hutt) moved.

[74] **Jocelyn Davies:** I move amendment 78 in the name of the Minister. The question is that amendment 78 be agreed. Does any Member object? Seventy-eight is agreed.

Derbyniwyd gwelliant 78 yn unol â Rheol Sefydlog 17.34.

Amendment 78 agreed in accordance with Standing Order 17.34.

Cynigiwyd gwelliant 79 (Jane Hutt).

Amendment 79 (Jane Hutt) moved.

[75] **Jocelyn Davies:** I move amendment 79 in the name of the Minister. The question is that amendment 79 be agreed. Does anybody object? Therefore amendment 79 is agreed.

Derbyniwyd gwelliant 79 yn unol â Rheol Sefydlog 17.34.

Amendment 79 agreed in accordance with Standing Order 17.34.

[76] **Jocelyn Davies:** Nick, amendment 31.

Cynigiwyd gwelliant 31 (Nick Ramsay).

Amendment 31 (Nick Ramsay) moved.

[77] **Nick Ramsay:** Move.

[78] **Jocelyn Davies:** If amendment 31 is not agreed, amendment 72 falls. The question is that amendment 31 be agreed. Does any Member object? [*Objection.*] I will therefore take a vote by a show of hands. The question is that amendment 31 be agreed. Those in favour, raise your hands. Those against. Those abstaining. There were two in favour, five against, one abstention. So, the amendment is not agreed.

Gwelliant 31: O blaid 2, Yn erbyn 5, Ymatal 1.

Amendment 31: For 2, Against 5, Abstain 1.

O blaid:
For:

Yn erbyn:
Against:

Ymatal:
Abstain:

Black, Peter
Ramsay, Nick

Chapman, Christine
Davies, Jocelyn
Hedges, Mike
Jones, Ann
Morgan, Julie

Jones, Alun Ffred

Gwrthodwyd gwelliant 31.
Amendment 31 not agreed.

Methodd gwelliant 72.
Amendment 72 fell.

[79] **Jocelyn Davies:** Nick, amendment 31 —. Sorry, 32.

Cynigiwyd gwelliant 32 (Nick Ramsay).
Amendment 32 (Nick Ramsay) moved.

[80] **Nick Ramsay:** Move.

[81] **Jocelyn Davies:** The question is that amendment 32 be agreed. Does any Member object? [*Objection.*] I will therefore take a vote by a show of hands. The question is that amendment 32 be agreed. Those in favour, please raise your hands. Those against. Those abstaining. I'd better follow Ffred this time. There were two in favour, four against, two abstentions. The amendment is not agreed.

Gwelliant 32: O blaid 2, Yn erbyn 4, Ymatal 2.
Amendment 32: For 2, Against 4, Abstain 2.

Black, Peter
Ramsay, Nick

Chapman, Christine
Hedges, Mike
Jones, Ann
Morgan, Julie

Davies, Jocelyn
Jones, Alun Ffred

Gwrthodwyd gwelliant 32.
Amendment 32 not agreed.

Cynigiwyd gwelliant 80 (Jane Hutt).
Amendment 80 (Jane Hutt) moved.

[82] **Jocelyn Davies:** I move amendment 80 in the name of the Minister. The

question is that amendment 80 be agreed. Does any Member object? Amendment 80 is therefore agreed.

Derbyniwyd gwelliant 80 yn unol â Rheol Sefydlog 17.34.

Amendment 80 agreed in accordance with Standing Order 17.34.

[83] **Jocelyn Davies:** Nick, 33.

Cynigiwyd gwelliant 33 (Nick Ramsay).

Amendment 33 (Nick Ramsay) moved.

[84] **Nick Ramsay:** Move.

[85] **Jocelyn Davies:** If amendment 33 is not agreed, amendments 34 and 35 will fall. The question is that amendment 33 be agreed. Does any Member object? [*Objection.*] I therefore move to a vote by show of hands. The question is that amendment 33 be agreed. Those in favour, raise your hands. Those against. Those abstaining. There were two in favour, four against, and two abstentions. Therefore, the amendment is not agreed.

Gwelliant 33: O blaid 2, Yn erbyn 4, Ymatal 2.

Amendment 33: For 2, Against 4, Abstain 2.

O blaid:

For:

Black, Peter
Ramsay, Nick

Yn erbyn:

Against:

Chapman, Christine
Hedges, Mike
Jones, Ann
Morgan, Julie

Ymatal:

Abstain:

Davies, Jocelyn
Jones, Alun Ffred

Gwrthodwyd gwelliant 33.

Amendment 33 not agreed.

Methodd gwelliannau 34 a 35.

Amendments 34 and 35 fell.

[86] **Jocelyn Davies:** Nick, 36.

Cynigiwyd gwelliant 36 (Nick Ramsay).

Amendment 36 (Nick Ramsay) moved.

[87] **Nick Ramsay:** Move.

[88] **Jocelyn Davies:** The question is that amendment 36 be agreed. Does any Member object? [*Objection.*] I'll therefore take a vote by a show of hands. The question is that amendment 36 be agreed. Those in favour, raise your hands. Those against. There were no abstentions. There were two in favour, six against and no abstentions. The amendment is not agreed.

*Gwelliant 36: O blaid 2, Yn erbyn 6, Ymatal 0.
Amendment 36: For 2, Against 6, Abstain 0.*

O blaid:	Yn erbyn:	Ymatal:
For:	Against:	Abstain:
Black, Peter	Chapman, Christine	
Ramsay, Nick	Davies, Jocelyn	
	Hedges, Mike	
	Jones, Alun Ffred	
	Jones, Ann	
	Morgan, Julie	

*Gwrthodwyd gwelliant 36.
Amendment 36 not agreed.*

[89] **Jocelyn Davies:** Nick, 37.

*Cynigiwyd gwelliant 37 (Nick Ramsay).
Amendment 37 (Nick Ramsay) moved.*

[90] **Nick Ramsay:** Move.

[91] **Jocelyn Davies:** The question is that amendment 37 be agreed. Does any Member object? [*Objection.*] I will therefore take a vote by show of hands. The question is that amendment 37 be agreed. Those in favour, raise your hands. Those against. There were no abstentions. So, there were two in favour, six against. The amendment is not agreed.

*Gwelliant 37: O blaid 2, Yn erbyn 6, Ymatal 0.
Amendment 37: For 2, Against 6, Abstain 0.*

O blaid:	Yn erbyn:	Ymatal:
For:	Against:	Abstain:

Black, Peter
Ramsay, Nick

Chapman, Christine
Davies, Jocelyn
Hedges, Mike
Jones, Alun Ffred
Jones, Ann
Morgan, Julie

Gwrthodwyd gwelliant 37.
Amendment 37 not agreed.

[92] **Jocelyn Davies:** Nick, amendment 38.

Cynigiwyd gwelliant 38 (Nick Ramsay).
Amendment 38 (Nick Ramsay) moved.

[93] **Nick Ramsay:** Move.

[94] **Jocelyn Davies:** If amendment 38 is agreed, amendment 81 falls. The question is that amendment 38 be agreed. Does any Member object? [*Objection.*] I'll therefore take a vote by show of hands. The question is that amendment 38 be agreed. Those in favour, raise your hands. Those against. No abstentions. So, those in favour six—sorry, those in favour, two, those against, six. No abstentions. So, the amendment is not agreed.

Gwelliant 38: O blaid 2, Yn erbyn 6, Ymatal 0.
Amendment 38: For 2, Against 6, Abstain 0.

O blaid:
For:

Yn erbyn:
Against:

Ymatal:
Abstain:

Black, Peter
Ramsay, Nick

Chapman, Christine
Davies, Jocelyn
Hedges, Mike
Jones, Alun Ffred
Jones, Ann
Morgan, Julie

Gwrthodwyd gwelliant 38.
Amendment 38 not agreed.

Cynigiwyd gwelliant 81 (Jane Hutt).
Amendment 81 (Jane Hutt) moved.

[95] **Jocelyn Davies:** I move amendment 81 in the name of the Minister. The question is that amendment 81 be agreed. Does any Member object? Therefore, amendment 81 is agreed.

Derbyniwyd gwelliant 81 yn unol â Rheol Sefydlog 17.34.

Amendment 81 agreed in accordance with Standing Order 17.34.

[96] **Jocelyn Davies:** I propose that amendments 82, 83 and 84 are disposed of en bloc. Does any Member object?

Cynigiwyd gwelliannau 82, 83 ac 84 (Jane Hutt).

Amendments 82, 83 and 84 (Jane Hutt) moved.

[97] **Jocelyn Davies:** I move amendments 81 to 84—sorry, 82 to 84 in the name of the Minister. The question is that amendments 82 to 84 be agreed. Does any Member object? Amendments 82 to 84 are agreed.

Derbyniwyd gwelliannau 82, 83 ac 84 yn unol â Rheol Sefydlog 17.34.

Amendments 82, 83 and 84 agreed in accordance with Standing Order 17.34.

[98] **Jocelyn Davies:** Nick, 39.

Cynigiwyd gwelliant 39 (Nick Ramsay).

Amendment 39 (Nick Ramsay) moved.

[99] **Nick Ramsay:** Move.

[100] **Jocelyn Davies:** The question is that amendment 39 be agreed. Does any Member object? [*Objection.*] Therefore, I move to take the vote by show of hands. The question is that amendment 39 be agreed. Those in favour, raise your hands. Those against. Those abstaining. There were two in favour, four against and two abstentions. The amendment is not agreed.

Gwelliant 39: O blaid 2, Yn erbyn 4, Ymatal 2.

Amendment 33: For 2, Against 4, Abstain 2.

O blaid:
For:

Yn erbyn:
Against:

Ymatal:
Abstain:

Black, Peter
Ramsay, Nick

Chapman, Christine
Hedges, Mike
Jones, Ann
Morgan, Julie

Davies, Jocelyn
Jones, Alun Ffred

*Gwrthodwyd gwelliant 39.
Amendment 30 not agreed.*

[101] **Jocelyn Davies:** Forty, Nick.

*Cynigiwyd gwelliant 40 (Nick Ramsay).
Amendment 40 (Nick Ramsay) moved.*

[102] **Nick Ramsay:** I move.

[103] **Jocelyn Davies:** If amendment 40 is not agreed, amendment 41 falls. The question is that amendment 40 be agreed. Does any Member object? [*Objection.*] I will therefore take a vote by show of hands. The question is that amendment 40 be agreed. Those in favour. Those against. No abstentions. So, there were two in favour, six against. The amendment is not agreed.

*Gwelliant 40: O blaid 2, Yn erbyn 6, Ymatal 0.
Amendment 40: For 2, Against 6, Abstain 0.*

O blaid:
For:

Yn erbyn:
Against:

Ymatal:
Abstain:

Black, Peter
Ramsay, Nick

Chapman, Christine
Davies, Jocelyn
Hedges, Mike
Jones, Alun Ffred
Jones, Ann
Morgan, Julie

*Gwrthodwyd gwelliant 40.
Amendment 40 not agreed.*

*Methodd gwelliant 41.
Amendment 41 fell.*

*Cynigiwyd gwelliant 42 (Nick Ramsay).
Amendment 42 (Nick Ramsay) moved.*

[104] **Jocelyn Davies:** The question is that amendment 42 be agreed. Does any Member object? [*Objection.*] Therefore, I'll take a vote by show of hands. The question is that amendment 42 be agreed. Those in favour, raise your hands. Those against. No abstentions. So, in favour there were two, against, six. There were no abstentions. The amendment is not agreed.

*Gwelliant 42: O blaid 2, Yn erbyn 6, Ymatal 0.
Amendment 42: For 2, Against 6, Abstain 0.*

O blaid:	Yn erbyn:	Ymatal:
For:	Against:	Abstain:
Black, Peter	Chapman, Christine	
Ramsay, Nick	Davies, Jocelyn	
	Hedges, Mike	
	Jones, Alun Ffred	
	Jones, Ann	
	Morgan, Julie	

*Gwrthodwyd gwelliant 42.
Amendment 42 not agreed.*

[105] **Jocelyn Davies:** Forty-three, Nick.

*Cynigiwyd gwelliant 43 (Nick Ramsay).
Amendment 43 (Nick Ramsay) moved.*

[106] **Nick Ramsay:** Move.

[107] **Jocelyn Davies:** The question is that amendment 43 be agreed. Does any Member object? [*Objection.*] Therefore, I'll take a vote by show of hands. The question is that amendment 43 be agreed. Those in favour, raise your hands. Those against, raise your hands. Those abstaining. So, in favour, there were two, against, there were five, and there was one abstention. The amendment is not agreed.

*Gwelliant 43: O blaid 2, Yn erbyn 5, Ymatal 1.
Amendment 43: For 2, Against 5, Abstain 1.*

O blaid:	Yn erbyn:	Ymatal:
For:	Against:	Abstain:

Black, Peter
Ramsay, Nick

Chapman, Christine
Davies, Jocelyn
Hedges, Mike
Jones, Ann
Morgan, Julie

Jones, Alun Ffred

Gwrthodwyd gwelliant 43.

Amendment 43 not agreed.

[108] **Jocelyn Davies:** Forty-four, Nick.

Cynigiwyd gwelliant 44 (Nick Ramsay).

Amendment 44 (Nick Ramsay) moved.

[109] **Nick Ramsay:** Move.

[110] **Jocelyn Davies:** The question is that amendment 44 be agreed. Does any Member object? [*Objection.*] We'll take a vote by show of hands. The question is that amendment 44 be agreed. Those in favour, raise your hands. Those against, raise your hands. No abstentions. So, there were two in favour, six against, no abstentions. The amendment is not agreed.

Gwelliant 44: O blaid 2, Yn erbyn 6, Ymatal 0.

Amendment 44: For 2, Against 6, Abstain 0.

O blaid:
For:

Yn erbyn:
Against:

Ymatal:
Abstain:

Black, Peter
Ramsay, Nick

Chapman, Christine
Davies, Jocelyn
Hedges, Mike
Jones, Alun Ffred
Jones, Ann
Morgan, Julie

Gwrthodwyd gwelliant 44.

Amendment 44 not agreed.

[111] **Jocelyn Davies:** Nick, 45.

Cynigiwyd gwelliant 45 (Nick Ramsay).

Amendment 45 (Nick Ramsay) moved.

[112] **Nick Ramsay:** Move.

[113] **Jocelyn Davies:** The question is that amendment 45 be agreed. Does any Member object? [*Objection.*] Therefore, we'll take a vote by show of hands. The question is that amendment 45 be agreed. Those in favour, raise your hands. Those against. There are no abstentions. So, there were two in favour, six against. So, the amendment is not agreed.

*Gwelliant 45: O blaid 2, Yn erbyn 6, Ymatal 0.
Amendment 45: For 2, Against 6, Abstain 0.*

O blaid:	Yn erbyn:	Ymatal:
For:	Against:	Abstain:
Black, Peter	Chapman, Christine	
Ramsay, Nick	Davies, Jocelyn	
	Hedges, Mike	
	Jones, Alun Ffred	
	Jones, Ann	
	Morgan, Julie	

*Gwrthodwyd gwelliant 45.
Amendment 45 not agreed.*

**Grŵp 3: Pwyllgorau a Gweithdrefnau (Gwelliannau 85, 86, 46, 47)
Group 3: Committees and Procedures (Amendments 85, 86, 46, 47)**

[114] **Jocelyn Davies:** We'll now move to group 3, according to the marshalled list. This group relates to committees and procedure, and the lead amendment in this group is amendment 85 in the name of the Minister.

*Cynigiwyd gwelliant 85 (Jane Hutt).
Amendment 85 (Jane Hutt) moved.*

[115] **Jocelyn Davies:** So, I move amendment 85 and call the Minister to speak to her amendment and the other amendments in the group—Minister.

[116] **Jane Hutt:** Thank you very much, Chair. My amendments 85 and 86 respond directly to committee recommendation 9. In my response to that recommendation, I did say that I'd bring forward amendments to the effect that where WRA authorises a committee of WRA, or a sub-committee of such

a committee, to carry out any of its functions under section 12(b) of the Bill, the committee, or sub-committee that it authorises for that purpose, must include at least one non-executive member amongst its membership. Also, of course, that is in the next—. In group 4, we'll come on to amendment 87, which reflects that, but I believe my amendments respond directly, in 85 and 86, to recommendation 4, whereas I don't believe that Nick's amendments 46 and 47—I believe they are more restrictive, in terms of the provisions. But I believe mine reflect recommendation 9.

[117] **Jocelyn Davies:** Any other Member who wishes to speak? Ffred.

[118] **Alun Ffred Jones:** Rwy'n **Alun Ffred Jones:** I do support the cefnogi gwelliannau'r Gweinidog i Minister's amendments to strengthen gryfhau'r geiriad yma, wrth gwrs. this wording. I feel that the Rwy'n teimlo bod y gwelliannau sydd amendments that have been wedi cael eu cyflwyno yn enw Nick introduced in the name of Nick Ramsay yn mynd i ormod o fanylder, Ramsay go into too much detail, and ac rwy'n meddwl mai mater i'r corff I think that it is a matter for this body yma ydy penderfynu ar ei to decide on its own procedures, and weithdrefnau ei hun, ac mi gaiff ei we shall scrutinise it after we've seen sgrwtineiddio ar ôl inni weld y those procedures. I think that there gweithdrefnau hynny. Rwy'n credu are risks in going into too much bod yna, efallai, beryglon mewn detail on how a body such as this one gorfanylu ar sut mae corff fel hwn yn is going to operate and give gweithredu ac yn rhoi gwybodaeth information to the public. So, I am allan i'r cyhoedd. Felly, nid wyf yn not supportive of those amendments. gefnogol i'r gwelliannau hynny.

[119] **Jocelyn Davies:** Peter.

[120] **Peter Black:** Yes, thank you, Chair. I'm happy to support all the amendments in this group. I think the Minister's amendments are important in making sure there's a majority of non-executive members in that, which I think aids scrutiny. Also, I think that amendment 46 from Nick Ramsay, in relation to the quorum, is important, too, to make sure that there is proper attendance at these meetings and that that quorum is adhered to. Then, the publication scheme, I think, is absolutely crucial, and very much in line with our recommendation 10, which said that

[121] ‘all decisions...should be made publicly available.’

[122] I think that would be a good example to set for the whole public service in terms of transparency and accountability, and I think that such a publication scheme would be a model of such an approach.

[123] **Jocelyn Davies:** Nick.

[124] **Nick Ramsay:** Thanks, Chair. If the criticism of amendment 46 is that it goes into too much detail and there’s too much information available, then I stand guilty of that. I think that amendment 46 is important. It’s based on recommendation 10,

[125] ‘that the Welsh Revenue Authority produces a publication scheme and that all decisions taken by committees/sub-committees of the Welsh Revenue Authority should be made publicly available.’

10:30

[126] If there is a valid reason not to publish a decision, the reasons for this should be made publicly available in accordance with the publication scheme. Ultimately, in accordance with recommendation 10 of the committee’s report, we want to ensure transparency is legislated into every aspect of the authority and that this is a key aspect of this. If I can just briefly mention 47, Chair, this also relates to recommendation 10. Again, if there is a valid reason not to publish a decision, the reasons for that should be made publicly available in accordance with any publication scheme.

[127] **Jocelyn Davies:** Minister, would you like to reply?

[128] **Jane Hutt:** Yes, thank you, Chair. In terms of going back to the issues about your amendment 46, Nick, I accept that meetings of the WRA board shouldn’t be quorate unless a majority of the members present are non-executives, and, of course, amendment 86 does ensure that that’s always the case. Also, as Alun Ffred has said, we have to have a workable requirement for committees and sub-committees. So, I think amendment 86 does meet the aspirations of your recommendation 9. I think, also, that we have to be very clear about amendment 47—I apologise, I didn’t comment on that in my opening remarks—that, as I said in response to recommendation 10, I believe

it's unnecessary, amendment 47, because the Freedom of Information Act 2000 already requires the Welsh revenue authority to have a publication scheme, so there will be a publication scheme.

[129] **Jocelyn Davies:** Okay. Minister, would you like to proceed to the vote on 85?

[130] **Jane Hutt:** Proceed.

[131] **Jocelyn Davies:** I propose that amendments 85 and 86 are disposed of en bloc. Does any Member object?

Cynigiwyd gwelliant 86 (Jane Hutt).

Amendment 86 (Jane Hutt) moved.

[132] **Jocelyn Davies:** Then I move amendments 85 and 86 in the name of the Minister. The question is that amendments 85 and 86 be agreed. Does any Member object? Then amendments 85 and 86 are agreed.

Derbyniwyd gwelliannau 85 ac 86 yn unol â Rheol Sefydlog 17.34.

Amendments 85 and 86 agreed in accordance with Standing Order 17.34.

[133] **Jocelyn Davies:** Nick, do you want to move amendment 46?

Cynigiwyd gwelliant 46 (Nick Ramsay).

Amendment 46 (Nick Ramsay) moved.

[134] **Nick Ramsay:** Move.

[135] **Jocelyn Davies:** The question is that amendment 46 be agreed. Does any Member object? [*Objection.*] Then I will take a vote by show of hands. The question is that amendment 46 be agreed. Those in favour, raise your hands. Those against. There are no abstentions. So, two in favour, six against. The amendment is not agreed.

Gwelliant 46: O blaid 2, Yn erbyn 6, Ymatal 0.

Amendment 46: For 2, Against 6, Abstain 0.

O blaid:
For:

Yn erbyn:
Against:

Ymatal:
Abstain:

Black, Peter
Ramsay, Nick

Chapman, Christine
Davies, Jocelyn
Hedges, Mike
Jones, Alun Ffred
Jones, Ann
Morgan, Julie

*Gwrthodwyd gwelliant 46.
Amendment 46 not agreed.*

[136] **Jocelyn Davies:** Nick, 47.

*Cynigiwyd gwelliant 47 (Nick Ramsay).
Amendment 47 (Nick Ramsay) moved.*

[137] **Nick Ramsay:** I move.

[138] **Jocelyn Davies:** The question is that amendment 47 be agreed. Does any Member object? [*Objection.*] Then we will take a vote by show of hands. The question is that amendment 47 be agreed. Those in favour, raise your hands. Those against. No abstentions. So, in favour, two, against, six. The amendment is not agreed.

*Gwelliant 47: O blaid 2, Yn erbyn 6, Ymatal 0.
Amendment 47: For 2, Against 6, Abstain 0.*

O blaid:
For:

Yn erbyn:
Against:

Ymatal:
Abstain:

Black, Peter
Ramsay, Nick

Chapman, Christine
Davies, Jocelyn
Hedges, Mike
Jones, Alun Ffred
Jones, Ann
Morgan, Julie

*Gwrthodwyd gwelliant 47.
Amendment 47 not agreed.*

[139] **Jocelyn Davies:** That disposes of all amendments in group 3.

Grŵp 4: Swyddogaethau ACC a Swyddogaethau a Ddirprwywyd (Gwelliannau 48, 50, 87, 51, 52, 21, 22, 53)

Group 4: WRA Functions and Delegated Functions (Amendments 48, 50, 87, 51, 52, 21, 22, 53)

[140] **Jocelyn Davies:** We now move to group 4. Group 4 relates to the WRA functions and delegated functions. The lead amendment in the group is amendment 48 in the name of Nick Ramsay, so I call on Nick to move and speak to the amendments in the group.

*Cynigiwyd gwelliant 48 (Nick Ramsay).
Amendment 48 (Nick Ramsay) moved.*

[141] **Nick Ramsay:** Thanks, Chair. I'm pleased to speak to group 4, as you say—lead amendment 48. I wish to speak to amendments 48, 50, 51, 52 and 53. This group relates to recommendation 12, and the Finance Committee's recommendation that:

[142] 'section 12 should be amended to clarify that certain important functions (such as approval of the Corporate Plan, the Annual Report, the annual Accounts and the annual Tax Statement) are reserved as the responsibility of the Welsh Revenue Authority and should not be delegated to staff.'

[143] They also seek to make the charter a fundamental aspect of the Welsh revenue authority and central to all its functions, providing a quality service for the taxpayer, as set out in recommendation 16 of the Finance Committee report.

[144] **Jocelyn Davies:** Any Members that wish—? Peter.

[145] **Peter Black:** Yes, thank you, Chair. I think all the amendments in this section are important, and they go to concerns that I certainly have, and I think other Members have, too, about what happens if HMRC takes on the role of collecting tax on behalf of WRA. I think it's important that the charter is absolutely central to making sure that this new body produces a very good customer service. Nick's amendment, I think, is important in making sure that that is done correctly.

[146] I think in terms of my amendments, which centre around the use of

the Welsh language, I've had a letter from HMRC recently concerning their reorganisation of offices in Wales, in which they said they hadn't yet worked out how they were going to provide a Welsh-language service in Wales, which I found quite shocking. So, I think it's absolutely crucial that we make it clear on the face of the Bill that service standards and access to both tax expertise and Welsh-language provision are important considerations, and that we would expect that the Welsh revenue authority ensures that any delegation of functions puts the Welsh language at the centre of that—that there's a high level of expertise to Welsh taxpayers, including taking Welsh-language considerations into account—and that there should be provision for Welsh speakers as part of that. My amendments are tabled in that regard.

[147] **Jocelyn Davies:** Thank you. Ffred.

[148] **Alun Ffred Jones:** Mae'r adran yma yn un y mae yna lot o agweddau iddi. O ran y prif welliant gan Nick Ramsay, rwy'n cytuno â'i *sentiment*, ond mae yna berygl mawr, rwy'n credu, mewn gosod dyddiadau ar wyneb y Bil heb wybod oblygiadau hynny'n llawn. Felly, er fy mod yn gweld pam y mae e wedi cyflwyno'r gwelliant, ni fyddaf yn gallu ei gefnogi. Ond, mae yna welliannau eraill, wedyn, gan Nick Ramsay yn nes i lawr—gwelliannau 51 a 52—lle rwy'n credu bod y gwelliannau hynny yn cryfhau'r Bil yn sylweddol.

Alun Ffred Jones: There are a great many aspects to this section. In terms of the main amendment put forward by Nick Ramsay, I do agree with the sentiment that there is a grave danger, I believe, in setting dates on the face of the Bill without knowing the full implications of that. So, even though I see why he has tabled that amendment, I won't be able to support it. But, there are other amendments that have been tabled by Nick Ramsay further down—amendments 51 and 52—where I believe that those amendments do strengthen the Bill significantly.

[149] O ran gwelliannau Peter Black sydd yn cyfeirio at y Gymraeg—rwyf wedi bod yn cloffi fan hyn, achos y ddadl ydy bod gennych chi Fesur y Gymraeg (Cymru) 2011 sy'n diogelu defnydd y Gymraeg mewn gwasanaethau cyhoeddus. Ond, yn benodol oherwydd y tebygrwydd mai HMRC fydd yn gweinyddu'r broses

In terms of Peter Black's amendments that refer to the Welsh language, I have been in two minds here, because you have the Welsh Language (Wales) Measure 2011, which safeguards the use of the Welsh language in public services. But, specifically because of the likelihood that HMRC will be

yma—mae fy mhrofiadau personol i, ac ar ran etholwyr, hefyd, yn profi nad oes gen i ddim ffydd o gwbl yn eu gallu nhw i ddelio'n deg â'r bobl sydd eisiau defnyddio'r gwasanaeth drwy gyfrwng y Gymraeg—rwy'n meddwl bod cael cyfeiriad yma ar wyneb y Bil yn bwysig. Rwy'n credu, felly, yn sicr y byddaf yn cefnogi gwelliant Peter Black ar y mater hwnnw—gwelliant 22.

administering this process—my personal experience, and in terms of constituents, too, proves that I don't have any faith at all in HMRC's ability to deal fairly with people who wish to use the service through the medium of Welsh—I think that having a reference on the face of the Bill is very important. So, certainly, I will be supporting Peter Black's amendment on that specific matter—amendment 22.

[150] **Jocelyn Davies:** Minister.

[151] **Jane Hutt:** Thank you, Chair. I think if I start with my amendment 87, which I did refer to, in fact, in response to amendments in the last group, this amendment does ensure that at least one non-executive member will be included in the membership on committees or sub-committees carrying out the functions of the WRA. Again, just for the record, of course, this relates, as I said, to the Finance Committee's recommendation 9. I think it's also important that it does clarify authorisations in terms of carrying out functions by committee or sub-committee; it doesn't affect either the WRA's ability to exercise the function or, in fact, the WRA's responsibility for the exercise of the function, so that is crucial to that amendment.

[152] Just turning now to Nick Ramsay's amendments, which I won't be supporting, I think the key point is that, regardless of internal authorisations, the WRA, as a corporate body, remains legally responsible for all of its functions; that legal responsibility is clear. In fact, it's important to clarify that point of responsibility, as I've done in amendment 87.

[153] If you look at amendment 48, for example, there's already a model concerns and complaints policy for all public bodies that the Public Services Ombudsman for Wales urges bodies to adopt, and that policy and guidance was issued by the Welsh Government in July 2011. That sets out the aim to resolve concerns as quickly as possible—the expectation to deal with the vast majority within 20 working days—but with flexibility for public bodies depending on the nature and complexity of a matter.

[154] With regard to amendments 51 and 53, requiring that a WRA

committee, sub-committee or body to whom they delegate functions is expected to adhere to the charter of standards and values, again, these provisions aren't needed because of that legal responsibility. It goes back to my earlier point: WRA has to be responsible for all its obligations, whether they're delegated or not, in relation to the charter and its functions, and I think that is the critical point in section 13 of the Act. I think that, again, refers to the points in amendments 50 and 52. I don't think those are necessary because it is important that WRA has flexibility to arrange its workload in a way that it considers best suited to discharging its functions. Those amendments would prevent WRA from authorising its members, committees and sub-committees, chief executive—all staff—from carrying out certain WRA functions. I think the legal responsibility as a corporate body needs to be repeated. Again, I hope that amendment 87 will be supported because I think it does very clearly meet some of these issues in terms of responsibilities which could be undertaken by a committee or sub-committee—clearly WRA legal responsibilities.

[155] In terms of Peter Black's amendments putting a duty on WRA in terms of Welsh language standards, in terms of statement of service standards, it does go back to my point about WRA being legally responsible for the exercise of all of its functions even when it's delegated to another body. We made that clear in section 13(6)(b) of the Bill. It's not appropriate, therefore, or necessary, to impose a separate legal duty of this sort on a delegated body. Now, I have looked at this very carefully, particularly because of the issues raised about your concerns. I know, Peter, we've discussed this: about the delivery of a delegated body, which could be HMRC, but it could be other bodies as well in terms of the Welsh language. It is vital that we recognise that the Welsh language Measure, as Alun Ffred has said—the WRA will be subject to the requirements of that Measure. That Measure came through in order to ensure that this would be the case in terms of a new body being set up. The Welsh Language Commissioner would not only be monitoring but would set standards with the Welsh revenue authority. The Measure applies to all—. It will, of course, ensure that automatically applies to all delegated bodies. So, I think we have to look at what we have put in place to ensure that provision in terms of any delegation as far of those key requirements in terms of the Welsh language Measure, and those standards that we set for the WRA.

[156] Just looking at what happens in terms of Revenue Scotland, they don't place, for example, separate legal duties on delegated bodies such as the Scottish Environment Protection Agency. So, I hope that's helpful in giving

some reassurance as to why I don't feel there is a need for those amendments.

[157] **Jocelyn Davies:** Okay, thank you. Nick, would you like to reply to the debate?

[158] **Nick Ramsay:** Thanks, Chair. The Minister can rest assured that I will be supporting amendment 87. The committee and followers of the committee will be aware of my enthusiasm for the charter over a number of months. I'm probably more enthusiastic than most. It seems obvious to me that the Welsh revenue authority should be punctual and ordered in its ability to manage and resolve complaint issues. I'm sure the Members and the Minister would agree with those sentiments. So, these amendments seek to put this on the face of the Bill. I'm pleased for support from Alun Ffred Jones for amendments 51 and 52.

[159] The charter should be a fundamental aspect of the new authority. It should also be more than just a charter in name; it should be a charter that does actually seek to make the authority work better. We took evidence from some other bodies where their charters hadn't always been as successful as they would have liked at the outset. So, that charter needs to be robust and it needs to have teeth.

10:45

[160] I think the amendments put forward by Peter Black are incredibly important. I think the Minister—'downplayed' is probably too strong a term, but I don't think the Minister took on board the full importance of what Peter Black was saying. I think that the bilingual issues are really important. I hear what the Minister said about it being the responsibility of the Welsh revenue authority to ensure it complies with legislation, but I don't think there's any harm in putting on the face of the Bill a requirement for bilingual issues to be respected, and we know that HMRC hasn't been entirely good at doing that in the past. So, we need guarantees that if they were delegated in future, then that would happen.

[161] **Jocelyn Davies:** Okay, Nick, do you want to push the vote on amendment 48?

[162] **Nick Ramsay:** Yes, please.

[163] **Jocelyn Davies:** The question is that amendment 48 be agreed. Does any Member object? [*Objection.*] I will therefore take a vote by show of hands. The question is that amendment 48 be agreed. Those in favour, raise your hands. Those against. There are no abstentions. So, there were two in favour, six against. The amendment is not agreed.

*Gwelliant 48: O blaid 2, Yn erbyn 6, Ymatal 0.
Amendment 48: For 2, Against 6, Abstain 0.*

O blaid:	Yn erbyn:	Ymatal:
For:	Against:	Abstain:
Peter Black	Christine Chapman	
Nick Ramsay	Jocelyn Davies	
	Mike Hedges	
	Alun Ffred Jones	
	Ann Jones	
	Julie Morgan	

*Gwrthodwyd gwelliant 48.
Amendment 48 not agreed.*

[164] **Jocelyn Davies:** We'll be voting on the remaining amendments in group 4 at the relevant time in accordance with the marshalled list. So, I think I'd like to propose now that we take a short break and reconvene—in 10 minutes? In 10 minutes, then.

*Gohiriwyd y cyfarfod rhwng 10:46 a 10:54.
The meeting adjourned between 10:46 and 10:54.*

**Grŵp 5: Annibyniaeth ACC (Gwelliannau 49, 54, 55, 2)
Group 5: Independence of WRA (Amendments 49, 54, 55, 2)**

[165] **Jocelyn Davies:** Welcome back, everybody. We now go to group 5, which is in relation to the independence of the WRA. The lead amendment in this group is amendment 49 in the name of Nick Ramsay. Nick, would you like to move your amendment and speak to the other amendments in the group?

*Cynigiwyd gwelliant 49 (Nick Ramsay).
Amendment 49 (Nick Ramsay) moved.*

[166] **Nick Ramsay:** Thanks, Chair. I'm pleased to move amendment 49 and to speak to amendment 54 and amendment 55 on the independence of the Welsh revenue authority. These three amendments relate to recommendation 15, that the Bill be amended to prevent the Welsh Government intervening excessively in the exercise of the Welsh revenue authority's operational functions. We want to avoid the Welsh Ministers having undue control over the exercise of the WRA's functions. Amendment 54 specifically relates to recommendation 15, that the Bill is amended in this regard.

[167] Ultimately, it's important to ensure that, whilst the Welsh Ministers have a guidance role, that guidance role is kept in check and there is not a point in the future where it would be perceived that Welsh Government has interfered too much in the affairs of what will be a very important body.

[168] **Jocelyn Davies:** Thank you. Ffred.

[169] **Alun Ffred Jones:** Unwaith eto, mae gen i gydymdeimlad â'r hyn mae Nick Ramsay yn ei ddweud, ac mae annibyniaeth yr awdurdod yn hollbwysig, wrth gwrs. Ond, mae gen i broblem â'r gwelliant yma, achos, wedi'r cwbl, mae'r awdurdod yma'n gweithredu ar ran y Llywodraeth, ac mi fyddai fo'n beth rhyfedd iawn i'r Llywodraeth methu â rhoi cyfarwyddyd cyffredinol i'r awdurdod yn y ffordd y mae'n gweithredu. Hynny ydy, mae rhywun jest yn meddwl am sefyllfa a all godi yn y dyfodol lle mae pryder ynglŷn â rhyw agwedd ar ymddygiad, ddywedwch, gwmnïau rhyngwladol, ac y byddai'r Llywodraeth yn dymuno cyfleu hynny i'r awdurdod. Wel, os nad ydyn nhw'n cael gwneud hynny, mae'n swnio'n beth rhyfedd iawn i mi. Ar y llaw arall, wrth gwrs, mae angen y *checks* a *balances* y mae'n cyfeirio atyn nhw i'w wneud yn saff nad ydyn nhw'n gorymyrryd yn y ffordd y mae'r

Alun Ffred Jones: Once again, I have sympathy with what Nick Ramsay is saying, and the independence of the authority is essential, of course. However, I have a problem with this amendment, because, after all, this authority is operating on behalf of the Government, and it would be strange indeed if the Government were unable to give general guidance to the authority on how it operates. One thinks of a situation that could arise in the future where there is a concern about some aspect of an international company's behaviour, say, which the Government might wish to convey to the authority. Well, it would strike me as very strange if they weren't able to do that. On the other hand, of course, we do need the checks and balances he referred to, to ensure that they don't interfere too much in the way in which the authority operates, and don't so inappropriately. There are

awdurdod yn gweithredu, nac yn amendments later on that I will gwneud hynny yn amhriodol. Felly, support from Nick Ramsay, but, on mae yna welliannau nes ymlaen y this specific amendment, 49, I byddaf i yn eu cefnogi gan Nick believe it would be unwise for us to Ramsay, ond ar y gwelliant penodol, agree it.

49, nid wyf yn credu ei fod o'n rhywbeth call inni gytuno arno.

[170] **Jocelyn Davies:** Peter.

[171] **Peter Black:** I'm happy to support amendments 49, 54 and 55, because they do very much reflect the committee's report in trying to strengthen the independence of the Welsh revenue authority. And so, I'm happy to support those. But I think, also, I just wanted to welcome amendment 2 from the Minister, which I think is very important. That any directions that are issued will now be published, or must be published, I think is absolutely crucial for transparency and accountability.

[172] **Jocelyn Davies:** Minister.

[173] **Jane Hutt:** Thank you, Chair. Thank you for your support of amendment 2, because it will, of course, provide that all directions given by Welsh Ministers must be published, and I do consider that will provide the transparency and enable others to scrutinise any directions and the reasons why they're being given. That's why I won't be supporting Nick Ramsay's amendments 49, 54 and 55, because they are actually inconsistent with the organisational model that we have agreed to and are setting up in terms of the most appropriate way we can collect taxes and manage them.

[174] Also, I'm concerned about amendment 54 in that it could provide less transparency than what I've proposed, because you introduce circumstances in which guidance given by the Welsh Ministers to the WRA would not in fact be published. So, I think, on that basis, I hope that clarifies why I would not be supporting those amendments.

[175] I think, also, it's useful to look at section 14 of the Bill, in terms of general directions, because this is very similar to section 11 of the Commissioners for Revenue and Customs Act 2005, in terms of the balance we've struck, in terms of the fact that WRA has to be operationally independent from Welsh Ministers, and I want to assure Nick of that—it's quite clear—in terms of how it deals with the individual taxpayers. But it has

to be balanced against the need to ensure that they are delivering devolved-tax operational policies effectively.

11:00

[176] **Jocelyn Davies:** Nick, would you like to reply to the debate?

[177] **Nick Ramsay:** Yes, thanks. I thank the Minister for her comments. I also welcome the Minister's amendment 2, which is a recognition of the importance of ensuring the exercise of the WRA's functions. Look, I've heard what the Minister has said and what Members in the committee have said about the lead amendment here and the other amendments I tabled. I think that at the heart of this issue is the simple truth that we need to ensure the independence of this new body. That's absolutely critical to its successful function. I do appreciate that it's a balance and the balance has to be got right between guidance administering the authority, but also allowing it to be independent when it needs to be. I accept that there are difficulties in achieving that balance and we're in the early days of it. However, I think that whichever way you look at it, Chair, independence of this is going to be critical. That was what we agreed as a committee. That's what was in our committee report recommendations. I feel that the amendments I've put forward go a long way to ensuring that, ultimately, this body will have the independence that it needs.

[178] **Jocelyn Davies:** Would you like to proceed to the vote on 49?

[179] **Nick Ramsay:** Yes, please.

[180] **Jocelyn Davies:** The question is that amendment 49 be agreed. Does any Member object? [*Objection.*] I'll therefore take a vote by show of hands. The question is that amendment 49 be agreed. Those in favour, please raise your hands. Those against. No abstentions. So, there were two in favour, six against. The amendment is not agreed.

Gwelliant 49: O blaid 2, Yn erbyn 6, Ymatal 0.

Amendment 49: For 2, Against 6, Abstain 0.

O blaid:
For:

Yn erbyn:
Against:

Ymatal:
Abstain:

Black, Peter
Ramsay, Nick

Chapman, Christine
Davies, Jocelyn

Hedges, Mike
 Jones, Alun Ffred
 Jones, Ann
 Morgan, Julie

Gwrthodwyd gwelliant 49.
Amendment 49 not agreed.

[181] **Jocelyn Davies:** Nick, do you wish to move amendment 50?

Cynigiwyd gwelliant 50 (Nick Ramsay).
Amendment 50 (Nick Ramsay) moved.

[182] **Nick Ramsay:** Fifty—yes, please.

[183] **Jocelyn Davies:** Thank you. The question is that amendment 50 be agreed. Does any Member object? [*Objection.*] I'll therefore take a vote by show of hands. The question is that amendment 50 be agreed. Those in favour, raise your hands. Those against. There were four in favour. Four against. It's therefore a tied vote. I therefore use my casting vote in the negative: that is, against the amendment. The amendment therefore falls.

Gwelliant 50: O blaid 4, Yn erbyn 4, Ymatal 0.
Amendment 50: For 4, Against 4, Abstain 0.

O blaid:	Yn erbyn:	Ymatal:
For:	Against:	Abstain:
Black, Peter	Chapman, Christine	
Davies, Jocelyn	Hedges, Mike	
Jones, Alun Ffred	Jones, Ann	
Ramsay, Nick	Morgan, Julie	

Gan fod nifer y pleidleisiau yn gyfartal, defnyddiodd y Cadeirydd ei phleidlais fwrw yn unol â Rheol Sefydlog 6.20(ii).
As there was an equality of votes, the Chair used her casting vote in accordance with Standing Order 6.20(ii).

Gwrthodwyd gwelliant 50.
Amendment 50 not agreed.

Cynigiwyd gwelliant 87 (Jane Hutt).
Amendment 87 (Jane Hutt) moved.

[184] **Jocelyn Davies:** I move amendment 87 in the name of the Minister. The question is that amendment 87 be agreed. Does any Member object? Amendment 87 is therefore agreed.

*Derbyniwyd gwelliant 87 yn unol â Rheol Sefydlog 17.34.
Amendment 87 agreed in accordance with Standing Order 17.34.*

[185] **Jocelyn Davies:** Nick, do you want to move amendment 51?

*Cynigiwyd gwelliant 51 (Nick Ramsay).
Amendment 51 (Nick Ramsay) moved.*

[186] **Nick Ramsay:** Move.

[187] **Jocelyn Davies:** The question is that amendment 51 be agreed. Does any Member object? [*Objection.*] I will therefore take a vote by show of hands. The question is that amendment 51 be agreed. Those in favour. Those against. No abstentions. So, four in favour. Four against. There's therefore a tied vote and I use my casting vote in the negative: that is, against the amendment in accordance with Standing Order 6.20.

*Gwelliant 51: O blaid 4, Yn erbyn 4, Ymatal 0.
Amendment 51: For 4, Against 4, Abstain 0.*

O blaid:	Yn erbyn:	Ymatal:
For:	Against:	Abstain:
Black, Peter	Chapman, Christine	
Davies, Jocelyn	Hedges, Mike	
Jones, Alun Ffred	Jones, Ann	
Ramsay, Nick	Morgan, Julie	

*Gan fod nifer y pleidleisiau yn gyfartal, defnyddiodd y Cadeirydd ei phleidlais fwrw yn unol â Rheol Sefydlog 6.20(ii).
As there was an equality of votes, the Chair used her casting vote in accordance with Standing Order 6.20(ii).*

*Gwrthodwyd gwelliant 51.
Amendment 51 not agreed.*

[188] **Jocelyn Davies:** The question is that amendment—oh, Nick, do you

want to move 52?

Cynigiwyd gwelliant 52 (Nick Ramsay).

Amendment 52 (Nick Ramsay) moved.

[189] **Nick Ramsay:** Yes, please.

[190] **Jocelyn Davies:** Yes, please. The question is that amendment 52 be agreed. Does any Member object? [*Objection.*] I'll therefore take a vote by show of hands. The question is that amendment 52 be agreed. Those in favour. Those against. There are no abstentions. So, four in favour. Four against. It's therefore a tied vote and I use my casting vote in the negative: that is, against the amendment in accordance with Standing Order 6.20. Therefore, question 52 is not agreed.

Gwelliant 52: O blaid 4, Yn erbyn 4, Ymatal 0.

Amendment 52: For 4, Against 4, Abstain 0.

O blaid:

For:

Black, Peter
Davies, Jocelyn
Jones, Alun Ffred
Ramsay, Nick

Yn erbyn:

Against:

Chapman, Christine
Hedges, Mike
Jones, Ann
Morgan, Julie

Ymatal:

Abstain:

Gan fod nifer y pleidleisiau yn gyfartal, defnyddiodd y Cadeirydd ei phleidlais fwrw yn unol â Rheol Sefydlog 6.20(ii).

As there was an equality of votes, the Chair used her casting vote in accordance with Standing Order 6.20(ii).

Gwrthodwyd gwelliant 52.

Amendment 52 not agreed.

[191] **Jocelyn Davies:** Peter, would you like to move amendment 21?

Cynigiwyd gwelliant 21 (Peter Black).

Amendment 21 (Peter Black) moved.

[192] **Peter Black:** I move.

[193] **Jocelyn Davies:** The question is that amendment 21 be agreed. Does

any Member object? [*Objection.*] I'll therefore take a vote by show of hands. The question is that amendment 21 be agreed. Those in favour. Those against. There are no abstentions. So, there were two in favour, six against. The amendment is not agreed.

*Gwelliant 21: O blaid 2, Yn erbyn 6, Ymatal 0.
Amendment 21: For 2, Against 6, Abstain 0.*

O blaid:	Yn erbyn:	Ymatal:
For:	Against:	Abstain:
Black, Peter	Chapman, Christine	
Ramsay, Nick	Davies, Jocelyn	
	Hedges, Mike	
	Jones, Alun Ffred	
	Jones, Ann	
	Morgan, Julie	

*Gwrthodwyd gwelliant 21.
Amendment 21 not agreed.*

[194] **Jocelyn Davies:** Peter, amendment 22.

*Cynigiwyd gwelliant 22 (Peter Black).
Amendment 22 (Peter Black) moved.*

[195] **Peter Black:** I move.

[196] **Jocelyn Davies:** The question is that amendment 22 be agreed. Does any Member object? [*Objection.*] The question is that amendment 22 be agreed. Those in favour. Those against. There are no abstentions. So, four in favour. Four against. There's therefore a tied vote and I use my casting vote in the negative: that is, against the amendment in accordance with Standing Order 6.20.

*Gwelliant 22: O blaid 4, Yn erbyn 4, Ymatal 0.
Amendment 22: For 4, Against 4, Abstain 0.*

O blaid:	Yn erbyn:	Ymatal:
For:	Against:	Abstain:
Black, Peter	Chapman, Christine	
Davies, Jocelyn	Hedges, Mike	

Jones, Alun Ffred
Ramsay, Nick

Jones, Ann
Morgan, Julie

Gan fod nifer y pleidleisiau yn gyfartal, defnyddiodd y Cadeirydd ei phleidlais fwrw yn unol â Rheol Sefydlog 6.20(ii).

As there was an equality of votes, the Chair used her casting vote in accordance with Standing Order 6.20(ii).

Gwrthodwyd gwelliant 22.

Amendment 22 not agreed.

[197] **Jocelyn Davies:** Nick, amendment 53.

[198] Cynigiwyd gwelliant 53 (Nick Ramsay).

Amendment 53 (Nick Ramsay) moved.

[199] **Nick Ramsay:** Move.

[200] **Jocelyn Davies:** The question is that amendment 53 be agreed. Does any Member object? [*Objection.*] Therefore, I'll take a vote by show of hands. The question is that amendment 53 be agreed. In favour. Against. There are no abstentions. So, there were four in favour, four against. It's therefore a tied vote and I use my casting vote in the negative: that is, against the amendment in accordance with Standing Order 6.20.

Gwelliant 53: O blaid 4, Yn erbyn 4, Ymatal 0.

Amendment 53: For 4, Against 4, Abstain 0.

O blaid:
For:

Yn erbyn:
Against:

Ymatal:
Abstain:

Black, Peter
Davies, Jocelyn
Jones, Alun Ffred
Ramsay, Nick

Chapman, Christine
Hedges, Mike
Jones, Ann
Morgan, Julie

Gan fod nifer y pleidleisiau yn gyfartal, defnyddiodd y Cadeirydd ei phleidlais fwrw yn unol â Rheol Sefydlog 6.20(ii).

As there was an equality of votes, the Chair used her casting vote in accordance with Standing Order 6.20(ii).

Gwrthodwyd gwelliant 53.
Amendment 53 not agreed.

[201] **Jocelyn Davies:** 54, Nick.

Cynigiwyd gwelliant 54 (Nick Ramsay).
Amendment 54 (Nick Ramsay) moved.

[202] **Nick Ramsay:** Move.

[203] **Jocelyn Davies:** If amendment 54 is agreed, amendment 55 and amendment 2 will fall. The question is that amendment 55 be agreed—sorry, 54 be agreed. Does any Member object? [*Objection.*] Therefore, I take a vote by show of hands. The question is that amendment 54 be agreed. Those in favour. Those against. There are no abstentions. So, there are four in favour, four against. There's therefore a tied vote and I use my casting vote in the negative: that is, against the amendment in accordance with Standing Order 6.20.

Gwelliant 54: O blaid 4, Yn erbyn 4, Ymatal 0.
Amendment 54: For 4, Against 4, Abstain 0.

O blaid:
 For:

Yn erbyn:
 Against:

Ymatal:
 Abstain:

Black, Peter
 Davies, Jocelyn
 Jones, Alun Ffred
 Ramsay, Nick

Chapman, Christine
 Hedges, Mike
 Jones, Ann
 Morgan, Julie

Gan fod nifer y pleidleisiau yn gyfartal, defnyddiodd y Cadeirydd ei phleidlais fwrw yn unol â Rheol Sefydlog 6.20(ii).
As there was an equality of votes, the Chair used her casting vote in accordance with Standing Order 6.20(ii).

Gwrthodwyd gwelliant 54.
Amendment 54 not agreed.

[204] **Jocelyn Davies:** Nick, 55.

Cynigiwyd gwelliant 55(Nick Ramsay).
Amendment 55 (Nick Ramsay) moved.

[205] **Nick Ramsay:** Move.

[206] **Jocelyn Davies:** If amendment 55 is agreed, amendment 2 falls. The question is that amendment 55 be agreed. Does any Member object? [*Objection.*] I will therefore take a vote by show of hands. The question is that amendment 55 be agreed. Those in favour. Those against. There are no abstentions. So, two in favour, six against. The amendment is not agreed.

Gwelliant 55: O blaid 2, Yn erbyn 6, Ymatal 0.
Amendment 55: For 2, Against 6, Abstain 0.

O blaid:
 For:

Yn erbyn:
 Against:

Ymatal:
 Abstain:

Black, Peter
 Ramsay, Nick

Chapman, Christine
 Davies, Jocelyn
 Hedges, Mike
 Jones, Alun Ffred
 Jones, Ann
 Morgan, Julie

Gwrthodwyd gwelliant 55.
Amendment 55 not agreed.

Cynigiwyd gwelliant 2 (Jane Hutt).
Amendment 2 (Jane Hutt) moved.

[207] **Jocelyn Davies:** I move amendment 2 in the name of the Minister. The question is that amendment 2 be agreed. Does any Member object? Amendment 2 is agreed.

Derbyniwyd gwelliant 2 yn unol â Rheol Sefydlog 17.34.
Amendment 2 agreed in accordance with Standing Order 17.34.

[208] **Jocelyn Davies:** So, that disposes of all the amendments in group 5 and the remaining amendments from group 4. We will now move to group 6.

Grŵp 6: Cyllid, Materion Ariannol, Cyfrifon ac Archwilio (Gwelliannau 74, 56, 57, 58, 59, 70, 71, 10, 88, 11, 12)

Group 6: Funding, Financial Issues, Accounts and Audit (Amendments 74, 56, 57, 58, 59, 70, 71, 10, 88, 11, 12)

[209] **Jocelyn Davies:** Group 6 relates to funding, financial issues, accounts and audit. The lead amendment in this group is amendment 74 in the name of Peter Black and I call on Peter to move and speak to the amendments in the group.

Cynigiwyd gwelliant 74 (Peter Black).

Amendment 74 (Peter Black) moved.

[210] **Peter Black:** Thank you, Chair. This follows committee recommendation 28. The committee recommended

[211] ‘that section 22 of the Bill should be replaced with a provision that would treat the Welsh Revenue Authority as an additional “relevant person” in section 124 of the Government of Wales Act 2006.’

[212] I understand that that would require the Secretary of State’s consent, so this is a probing amendment to ascertain the Minister’s attitude towards this and whether she’d be prepared to take this further to seek the Secretary of State’s consent.

[213] I think it’s important, if the Welsh Revenue Authority is to be seen to be independent, that its finances are also independent in the same way as other bodies that can draw money directly from the consolidated fund, which I think are the Wales Audit Office and the ombudsman. I think, if it did that, it would be clearly seen to be independent of Government and would not be dependent on Government for its financing and I think there would be—obviously there has to be an agreement as to how much it would draw down and that would have to come before the Assembly, but I think it’s important that that provision would very much underline the independence of this body, acting on behalf of the Welsh Government. Therefore, I would be interested to see whether the Minister is open to this suggestion and whether she would be prepared to take it further at Stage 3 and to seek the Secretary of State’s consent for it.

[214] **Jocelyn Davies:** Are there any other Members who wish to speak? Minister.

[215] **Jane Hutt:** In terms of the position—. And of course this is very important in our discussions about the operational independence of the WRA. As I've said in response to earlier amendments, the Bill does establish WRA as a non-ministerial department along the lines of HM Revenue and Customs and, indeed, of Revenue Scotland. It's important again to put on the record that it would be separate from, but accountable to, Ministers and, of course, there is transparency and accountability to the Assembly as well, which I know we'll be reflecting on in this Stage 2. It is fundamentally different from those bodies that are funded directly now from the Welsh consolidated fund, and I'm sure that Peter recognises that. It's fundamentally different from the WAO and it's fundamentally different from, for example, the future generations commissioner. They are both wholly independent of Government, and their role is to hold Government to account.

[216] So, we don't consider it appropriate that the WRA budget is then funded directly from the Welsh consolidated fund. And, of course, it does mean that the WRA budget is allocated by Welsh Ministers, but in doing that, we have to take account of tax policy objectives and priorities. And, of course, you mentioned the fact that your amendment would have to be shown to be incidental or consequential on a provision relating to budgetary procedures or devolved taxes and—the committee noted this in your report—that it would require the Secretary of State's consent in order to be within competence. So, the main reason for not supporting your amendment, Peter, is the fact that this Bill does establish the WRA as a non-ministerial department, and this would not be appropriate in terms of the Welsh consolidated fund.

[217] **Jocelyn Davies:** Okay. Before I call Peter to reply to the debate, Nick has now indicated he'd like to speak. Minister, you will have an opportunity to respond to Nick, if you feel that you need to.

[218] **Nick Ramsay:** [*Inaudible.*]

[219] **Jocelyn Davies:** It's fine, but as long as the Minister's got an opportunity to respond. Nick, do you have a point?

[220] **Nick Ramsay:** It's just a point; I wasn't sure whether I could intervene

on you, Minister, during the course of that. I just wanted to know whether there will be a duty to publish annually the sums paid to the WRA, which would increase the opportunity for scrutiny. Will there be a publication of the amounts?

[221] **Jocelyn Davies:** Minister.

[222] **Jane Hutt:** I would think there would be an expectation for that kind of information to be provided if requested. I would have thought that's part of the scrutiny. Certainly, in the sense that we've got to make very clear what our budget proposals would be for the WRA, there would be line-by-line accounts from the WRA for scrutiny, as well as for consideration of their budget. So, I believe that would actually be very clear in their tax statement. I realise that I haven't commented on Government amendments yet, if that's appropriate.

[223] **Jocelyn Davies:** Fine. We'll just count Nick's point as an intervention on you then, Minister. You can proceed with your contribution, and then—

[224] **Nick Ramsay:** It's been a long morning.

[225] **Jane Hutt:** I'll speedily move through Government amendments, which I hope will find support. Government amendment 10 is clarifying that the Auditor General for Wales must lay two reports to the National Assembly for Wales; one in relation to accounts and one in relation to the tax statement. So, actually, that Government amendment, I think, answers your point, Nick, in terms of accountability to the Assembly and transparency in terms of the point you make. Government amendment 11—this means that the Welsh Ministers may specify that signing both the WRA accounts and the tax statement are the responsibility of the chief executive of the WRA, and that is addressing recommendation 23 of your report.

[226] Also, Government amendment 12—I did note the debate on the general principles of the Bill reflected on the auditor general's views during scrutiny, and so, the effect of amendment 12 is to provide that the AGW may charge the WRA a fee. If you recall, this was a point that was raised for an examination certification or report on the WRA's tax statement. Government amendment 88 will ensure that the wording of the audit provision in the Bill is consistent with that of the audit provision for the Welsh Ministers' accounts in the Government of Wales Act 2006. I'm introducing that to respond to and address recommendation 22 in your committee report.

[227] Just in terms of my opportunity now to comment on other non-Government amendments, Nick, on your amendment 56, I do think it's important for us to clarify again that the Assembly has full oversight of the budget process, obviously, and has to approve it, and that WRA budget detail will be identified very clearly in the relevant MEG, and also, that the WRA's accounts will show income received by WRA each year, and of course, we've already referred to the tax statement and to the reports that have to be laid to the National Assembly for Wales.

11:15

[228] I think also in terms of amendments 57, 58, 71, 59 and 70, I don't think they're necessary. In terms of 57, for example, section 23 relating to rewards is consistent with that found in both UK and Scottish legislation. So, again, consistency—I stated that in my letter to you before Christmas. But, I think one important point on amendment 57 is that I will provide further details on rewards in the explanatory note, and I said that very clearly in my letter to the committee. But also—assurance that I gave in relation to amendment 59 that provision in section 24 didn't include rewards, and therefore didn't provide for any such expenditure to be deducted from the amounts to be paid in the Welsh consolidated fund. Again, I don't think an amendment is necessary to clarify this, but I will confirm it in the explanatory note.

[229] On 58 and 57, accounts from the WRA have to include all detail of expenditure, including any expenditure relating to payment of rewards. And amendment 70 in terms of the annual report published by 31 August—. Can I just comment on that in response to your committee recommendation 20, which raised the issue of the timing of the publication of the annual report? I did say I was happy to look at this again. We've reviewed this issue, and we've discussed it with the Wales Audit Office, and I understand the auditor general raised this during scrutiny. I'm advised that to publish the annual report by 31 August might in itself present complications, as it would be out of sync with the timing of the preparation of the accounts and tax statement. But, officials have sought to find an alternative approach that would provide the Auditor General for Wales with access to the annual report in a similar timeframe to the accounts and tax statement. So, we don't feel an amendment is necessary to the Bill. But, under section 32 of the Bill, Welsh Ministers can specify accounting officer responsibilities, so I'm happy to make a commitment that these responsibilities should include the

requirement for the WRA accounting officer to share draft annual reports with the Auditor General for Wales no later than 31 August. So, I hope that clarifies the point to respond to amendment 70, which we don't think is necessary as a result of these discussions with the auditor general.

[230] **Jocelyn Davies:** Peter, would you like to respond to the debate?

[231] **Peter Black:** Yes, thank you, Chair. In the light of the Minister's response, I won't be moving amendment 74. There's no point, really, if we can't get the Secretary of State's consent. I just want to say a few things in terms of the other amendments. I'm very pleased, of course, that the Auditor General for Wales will be getting a fee for his work; I'm sure that will help in our scrutiny of his accounts, and he'll be very pleased about that, too. But, I think in terms of Nick Ramsay's amendments 57 and 58, and I think 59 as well in terms of rewards, there was a lot of concern in the evidence we received as a committee about this issue of rewards, and that we would be played off against other taxes due to the HMRC if they had control of the Welsh revenue. And there was concern that we would lose revenue as a result of that. I think it's important that we do have some sort of definition on the face of the Bill, which is why I'd be happy to support those particular amendments.

[232] **Jocelyn Davies:** Okay, thank you. Because 74 is the lead amendment and, of course, when you first speak you move the first amendment as the lead, it's already moved. So, I will need—. Does any Member object to the withdrawal of amendment 74? Fine, then, so 74 is withdrawn.

*Tynnwyd gwelliant 74 yn ôl gyda chaniatâd y pwyllgor.
Amendment 74 withdrawn by leave of the committee.*

[233] **Jocelyn Davies:** Nick, would you like to move amendment 56?

*Cynigiwyd gwelliant 56 (Nick Ramsay).
Amendment 56 (Nick Ramsay) moved.*

[234] **Nick Ramsay:** Yes, move.

[235] **Jocelyn Davies:** The question is that amendment 56 be agreed. Does any Member object? [*Objection.*] Therefore, we'll take a vote by show of hands. The question is that amendment 56 be agreed. Those in favour. Those against. There are no abstentions. So, two in favour, six against. The

amendment is not agreed.

*Gwelliant 56: O blaid 2, Yn erbyn 6, Ymatal 0.
Amendment 56: For 2, Against 6, Abstain 0.*

O blaid:	Yn erbyn:	Ymatal:
For:	Against:	Abstain:

Black, Peter
Ramsay, Nick

Chapman, Christine
Davies, Jocelyn
Hedges, Mike
Jones, Alun Ffred
Jones, Ann
Morgan, Julie

*Gwrthodwyd gwelliant 56
Amendment 56 not agreed.*

[236] **Jocelyn Davies:** Nick, 57.

*Cynigiwyd gwelliant 57 (Nick Ramsay).
Amendment 57 (Nick Ramsay) moved.*

[237] **Nick Ramsay:** Move.

[238] **Jocelyn Davies:** The question is that amendment 57 be agreed. Does any Member object? [*Objection.*] Therefore, we'll take a vote by show of hands. The question is that amendment 57 be agreed. Those in favour. Those against. There are no abstentions. There were two in favour, six against. So the amendment is not agreed.

*Gwelliant 57: O blaid 2, Yn erbyn 6, Ymatal 0.
Amendment 57: For 2, Against 6, Abstain 0.*

O blaid:	Yn erbyn:	Ymatal:
For:	Against:	Abstain:

Black, Peter
Ramsay, Nick

Chapman, Christine
Davies, Jocelyn
Hedges, Mike
Jones, Alun Ffred
Jones, Ann
Morgan, Julie

Gwrthodwyd gwelliant 57.
Amendment 57 not agreed.

[239] **Jocelyn Davies:** Nick, 58.

Cynigiwyd gwelliant 58 (Nick Ramsay).
Amendment 58 (Nick Ramsay) moved.

[240] **Nick Ramsay:** Move.

[241] **Jocelyn Davies:** The question is that amendment 58 be agreed. Does any Member object? [*Objection.*] I'll therefore take a vote by show of hands. The question is that amendment 58 be agreed. Those in favour. Those against. There were no abstentions. So, there were two in favour, six against. The amendment is therefore not agreed.

Gwelliant 58: O blaid 2, Yn erbyn 6, Ymatal 0.
Amendment 58: For 2, Against 6, Abstain 0.

O blaid:
 For:

Yn erbyn:
 Against:

Ymatal:
 Abstain:

Black, Peter
 Ramsay, Nick

Chapman, Christine
 Davies, Jocelyn
 Hedges, Mike
 Jones, Alun Ffred
 Jones, Ann
 Morgan, Julie

Gwrthodwyd gwelliant 58.
Amendment 58 not agreed.

[242] **Jocelyn Davies:** Nick, 59.

Cynigiwyd gwelliant 59 (Nick Ramsay).
Amendment 59 (Nick Ramsay) moved.

[243] **Nick Ramsay:** Move.

[244] **Jocelyn Davies:** The question is that amendment 59 be agreed. Does any Member object? [*Objection.*] We'll have a vote by show of hands, then. The question is that amendment 59 be agreed. Those in favour. Those

against. There were no abstentions. So, there were two in favour, six against. The amendment is not agreed.

*Gwelliant 59: O blaid 2, Yn erbyn 6, Ymatal 0.
Amendment 59: For 2, Against 6, Abstain 0.*

O blaid:	Yn erbyn:	Ymatal:
For:	Against:	Abstain:
Black, Peter	Chapman, Christine	
Ramsay, Nick	Davies, Jocelyn	
	Hedges, Mike	
	Jones, Alun Ffred	
	Jones, Ann	
	Morgan, Julie	

*Gwrthodwyd gwelliant 59.
Amendment 59 not agreed.*

Grŵp 7: Siarter Safonau a Gwerthoedd (Gwelliannau 60, 3A, 3, 4, 5, 6A, 6, 7, 61A, 61, 62, 8, 9)

Group 7: Charter of Standards and Values (Amendments 60, 3A, 3, 4, 5, 6A, 6, 7, 61A, 61, 62, 8, 9)

[245] **Jocelyn Davies:** We now move to group 7, and we'll be voting as well on the remaining amendments in group 6 at the relevant time, according to the marshalled list. Group 7 relates to the charter of standards and values. The lead amendment in this group is amendment 60 in the name of Nick Ramsay. Nick, I call on you to move and speak to the amendments in this group.

*Cynigiwyd gwelliant 60 (Nick Ramsay).
Amendment 60 (Nick Ramsay) moved.*

[246] **Nick Ramsay:** I'm back and happy to move and speak to amendment 60, and also amendments 3A, 6A, 61 and 62, referring specifically to the charter of standards and values. These amendments are collectively based on recommendation 16, that the charter must specifically refer to a quality service for the taxpayer and to its application to delegated bodies with responsibility for the collection and management of taxes.

[247] We want to amend this part of the Bill so it's mandatory that the charter is adhered to. It should help establish the values and behaviours set out in the charter as a fundamental code of practice—and the Minister will remember much discussion about the issue of the word 'adhere' and how we should actually put that into the Bill to make sure that there is an obligation. As I say, these amendments ensure that adhering to the charter is mandatory. It's not something that they're simply expected to do, or can do if they choose; it is a mandatory requirement.

[248] **Jocelyn Davies:** Any Member who wishes to speak? Minister.

[249] **Jane Hutt:** Thank you, Chair. I did set out in my letter of 16 September that I wanted to respond positively to recommendation 18, which will, as Nick Ramsay said now, mean that the WRA will be expected to adhere to, rather than aspire to, standards of behaviour and values when dealing with taxpayers and their agents. So, my amendments 3, 4, 5, 8 and 9 will make sure that that will be the expectation. My amendments 6 and 7 also respond to recommendation 18. They require the WRA to review the charter at least once in the period of five years beginning with the day on which the charter is published. After that, it must be reviewed at least once in the period of five years following a review.

[250] In terms of amendment 60, which requires the charter to provide a quality service for the taxpayer, this amendment, I believe, is unnecessary, because section 25 already allows WRA to include provision for a quality service in the charter. But, I do expect the WRA to have its charter in place by the time that tax collection gets under way in April 2018, so I intend to support amendments 61 and 61A tabled by Nick Ramsay and Peter Black.

[251] **Nick Ramsay:** Thank you, Minister. Your amendment is to replace 'from time to time' with a reference to the charter being reviewed at least once in the first five years of being published, and then at least once in the period of five years following a review. I believe that it is important that that charter is reviewed swiftly, as soon as operations take effect. It's critical that the WRA apply the standard of behaviour and values set out in the charter from the outset. So, that's the purpose of amendment 6A.

[252] I also believe that it's important we consolidate the importance of the charter and, relating to recommendation 18, which says that the Bill is amended so that the requirement to review the charter from time to time

should include the provision for a review at least every five years—. I think it's critical here, whilst I appreciate that you are recognising the importance of reviewing that charter within that five-year period, that we hit the ground running here, and I think it's too long to wait for an unspecified length of time before there is a real look at that charter.

[253] In terms of amendment 62, which I put forward, we're seeking to consolidate the importance of it to ensure that the charter is laid before the National Assembly for Wales, making the charter more publicly available.

[254] **Jocelyn Davies:** Nick, do you wish to proceed to the vote on 60?

[255] **Nick Ramsay:** Yes, please.

[256] **Jocelyn Davies:** The question is that amendment 60 be agreed. Does any Member object? [*Objection.*] Therefore, we'll take a vote by show of hands. So, the question is that amendment 60 be agreed. Those in favour. Those against. No abstentions. So, four in favour, four against. Therefore, there's a tied vote and I use my casting vote in the negative, that is, against the amendment, in accordance with Standing Order 6.20.

*Gwelliant 60: O blaid 4, Yn erbyn 4, Ymatal 0.
Amendment 60: For 4, Against 4, Abstain 0.*

O blaid:	Yn erbyn:	Ymatal:
For:	Against:	Abstain:
Black, Peter	Chapman, Christine	
Davies, Jocelyn	Hedges, Mike	
Jones, Alun Ffred	Jones, Ann	
Ramsay, Nick	Morgan, Julie	

Gan fod nifer y pleidleisiau yn gyfartal, defnyddiodd y Cadeirydd ei phleidlais fwrw yn unol â Rheol Sefydlog 6.20(ii).

As there was an equality of votes, the Chair used her casting vote in accordance with Standing Order 6.20(ii).

Gwrthodwyd gwelliant 60.

Amendment 60 not agreed.

Cynigiwyd gwelliant 3 (Jane Hutt).

Amendment 3 (Jane Hutt) moved.

[257] **Jocelyn Davies:** I move amendment 3 in the name of the Minister, and as there is an amendment to this amendment, we will dispose of that first. Nick, do you wish to move amendment 3A?

*Cynigiwyd gwelliant 3A (Nick Ramsay).
Amendment 3A (Nick Ramsay) moved.*

[258] **Nick Ramsay:** I move.

[259] **Jocelyn Davies:** The question is that amendment 3A be agreed. Does any Member object? [*Objection.*] Therefore, we'll take a vote by show of hands. The question is that amendment 3A be agreed. Those in favour. Those against. There are no abstentions. So, two in favour, six against, so the amendment is not agreed.

*Gwelliant 3A: O blaid 2, Yn erbyn 6, Ymatal 0.
Amendment 3A: For 2, Against 6, Abstain 0.*

O blaid:
For:

Yn erbyn:
Against:

Ymatal:
Abstain:

Black, Peter
Ramsay, Nick

Chapman, Christine
Davies, Jocelyn
Hedges, Mike
Jones, Alun Ffred
Jones, Ann
Morgan, Julie

*Gwrthodwyd gwelliant 3A.
Amendment 3A not agreed.*

[260] **Jocelyn Davies:** So, the question is that amendment 3 is agreed. Does any Member object? Amendment 3 is agreed.

*Derbyniwyd gwelliant 3 yn unol â Rheol Sefydlog 17.34.
Amendment 3 agreed in accordance with Standing Order 17.34.*

[261] **Jocelyn Davies:** I propose that amendments 4 and 5 are disposed of en bloc. Does any Member object?

Cynigiwyd gwelliannau 4 a 5 (Jane Hutt).

Amendments 4 and 5 (Jane Hutt) moved.

[262] **Jocelyn Davies:** I move amendments 4 and 5 in the name of the Minister. The question is that amendments 4 and 5 be agreed. Does any Member object?

*Derbyniwyd gwelliannau 4 a 5 yn unol â Rheol Sefydlog 17.34.
Amendments 4 and 5 agreed in accordance with Standing Order 17.34.*

*Cynigiwyd gwelliant 6 (Jane Hutt).
Amendment 6 (Jane Hutt) moved.*

[263] **Jocelyn Davies:** I move amendment 6 in the name of the Minister. As there is an amendment to this amendment, we will dispose of that first. Nick, do you wish to move amendment 6A?

*Cynigiwyd gwelliant 6A (Nick Ramsay).
Amendment 6A (Nick Ramsay) moved.*

[264] **Nick Ramsay:** I move.

[265] **Jocelyn Davies:** The question is that amendment 6A be agreed. Does any Member object? [*Objection.*] Therefore, take a vote by show of hands. The question is that amendment 6A be agreed. Those in favour. Those against. There are no abstentions. So, two in favour, six against, so the amendment is not agreed.

*Gwelliant 6A: O blaid 2, Yn erbyn 6, Ymatal 0.
Amendment 6A: For 2, Against 6, Abstain 0.*

O blaid:
For:

Yn erbyn:
Against:

Ymatal:
Abstain:

Black, Peter
Ramsay, Nick

Chapman, Christine
Davies, Jocelyn
Hedges, Mike
Jones, Alun Ffred
Jones, Ann
Morgan, Julie

*Gwrthodwyd gwelliant 6A.
Amendment 6A not agreed.*

[266] **Jocelyn Davies:** So, the question is that amendment 6 be agreed. Does any Member object? Amendment 6 is agreed.

*Derbyniwyd gwelliant 6 yn unol â Rheol Sefydlog 17.34.
Amendment 6 agreed in accordance with Standing Order 17.34.*

*Cynigiwyd gwelliant 7 (Jane Hutt).
Amendment 7 (Jane Hutt) moved.*

[267] **Jocelyn Davies:** I move amendment 7 in the name of the Minister. The question is that amendment 7 be agreed. Does any Member object? [*Objection.*] I will therefore take a vote by show of hands. The question is that amendment 7 be agreed. Those in favour. Those against. There were no abstentions. So, in favour, seven, against, one. The amendment is agreed.

*Gwelliant 7: O blaid 7, Yn erbyn 1, Ymatal 0.
Amendment 7: For 7, Against 1, Abstain 0.*

O blaid:
For:

Yn erbyn:
Against:

Ymatal:
Abstain:

Black, Peter
Chapman, Christine
Davies, Jocelyn
Hedges, Mike
Jones, Alun Ffred
Jones, Ann
Morgan, Julie

Ramsay, Nick

*Derbyniwyd gwelliant 7.
Amendment 7 agreed.*

[268] **Jocelyn Davies:** Nick, do you wish to move amendment 61?

*Cynigiwyd gwelliant 61 (Nick Ramsay).
Amendment 61 (Nick Ramsay) moved.*

[269] **Nick Ramsay:** I move.

[270] **Jocelyn Davies:** As there is an amendment to this amendment, we will

dispose of that first. Peter, do you wish to move amendment 61A?

Cynigiwyd gwelliant 61A (Peter Black).

Amendment 61A (Peter Black) moved.

[271] **Peter Black:** I move.

[272] **Jocelyn Davies:** The question is that amendment 61A be agreed. Does any Member object? [*Objection.*] Right. We'll therefore take a vote by show of hands. The question is that amendment 61A be agreed. Those in favour. Those against. Is there an abstention? There is. In favour, six; against, one; abstain, one. The amendment is agreed.

Gwelliant 61A: O blaid 6, Yn erbyn 1, Ymatal 1.

Amendment 61A: For 6, Against 1, Abstain 1.

O blaid:

Yn erbyn:

Ymatal:

For:

Against:

Abstain:

Black, Peter
Chapman, Christine
Davies, Jocelyn
Hedges, Mike
Jones, Ann
Morgan, Julie

Ramsay, Nick

Jones, Alun Ffred

Derbyniwyd gwelliant 61A.

Amendment 61A agreed.

[273] **Jocelyn Davies:** The question is that amendment 61 as amended be agreed. Does any Member object? Amendment 61 as amended is agreed.

Derbyniwyd gwelliant 61 fel y'i diwygiwyd yn unol â Rheol Sefydlog 17.34.

Amendment 61 as amended agreed in accordance with Standing Order 17.34.

[274] **Jocelyn Davies:** Nick, do you want to move amendment 62?

Cynigiwyd gwelliant 62 (Nick Ramsay).

Amendment 62 (Nick Ramsay) moved.

[275] **Nick Ramsay:** Yes. I move.

[276] **Jocelyn Davies:** The question is that amendment 62 be agreed. Does any Member object? [*Objection.*] We'll therefore take a vote by show of hands. The question is that amendment 62 be agreed. Those in favour. Those against. There are no abstentions. There are four in favour, four against, therefore it's a tied vote and I use my casting vote in the negative, that is, against the amendment, in accordance with Standing Order 6.20.

*Gwelliant 62: O blaid 4, Yn erbyn 4, Ymatal 0.
Amendment 62: For 4, Against 4, Abstain 0.*

O blaid:	Yn erbyn:	Ymatal:
For:	Against:	Abstain:
Black, Peter	Chapman, Christine	
Davies, Jocelyn	Hedges, Mike	
Jones, Alun Ffred	Jones, Ann	
Ramsay, Nick	Morgan, Julie	

*Gan fod nifer y pleidleisiau yn gyfartal, defnyddiodd y Cadeirydd ei phleidlais fwrw yn unol â Rheol Sefydlog 6.20(ii).
As there was an equality of votes, the Chair used her casting vote in accordance with Standing Order 6.20(ii).*

*Gwrthodwyd gwelliant 62.
Amendment 62 not agreed.*

11:30

**Grŵp 8: Cynllun Corfforaethol (Gwelliannau 63, 64, 65, 66, 67, 68, 69)
Group 8: Corporate Plan (Amendments 63, 64, 65, 66, 67, 68, 69)**

[277] **Jocelyn Davies:** We now move to group 8 and we'll vote on the remaining amendments in group 7 at the relevant time in accordance with the marshalled list. Group 8 is in relation to the corporate plan, and the lead amendment in this group is amendment 63 in the name of Nick Ramsay. I call on Nick to move and speak to the amendments in the group.

*Cynigiwyd gwelliant 63 (Nick Ramsay).
Amendment 63 (Nick Ramsay) moved.*

[278] **Nick Ramsay:** Thanks, Chair. I'm pleased to move the lead amendment

63 in group 8 on the corporate plan and also to speak to 64, 65, 66, 67, 68 and 69. These amendments are linked to recommendations 3, 19 and 21 of the Finance Committee report, and they're part of an overall strategy to ensure that the established body is accountable to all of the National Assembly for Wales, ensuring that it is as independent as possible from the Welsh Government. As part of this, it is important that the corporate plan is presented and scrutinised by the National Assembly for Wales, and also important that it's made publicly available.

[279] In terms of amendment 67, this is linked specifically to recommendation 19 that section 26 is amended to ensure the corporate plan includes key performance measures. However, it goes further and asks for the plan to be made, presented and scrutinised by the National Assembly and made publicly available. I believe that transparency is all important here, Minister—a point I've made previously. I believe that these amendments seek to achieve that.

[280] **Jocelyn Davies:** Any Members? Ffred.

[281] **Alun Ffred Jones:** Er mwyn **Alun Ffred Jones:** For the sake of cysondeb, nid wyf yn cefnogi'r consistency, I won't support the gwelliannau sydd wedi cael eu amendments that have been tabled in cyflwyno yn enw Nick Ramsay, the name of Nick Ramsay, for the oherwydd yr un dadleuon rwyf i same reasons that I've given wedi'u rhoi o'r blaen, sef bod y corff previously, which are that this new newydd yma'n rhan o'r Llywodraeth body is part of the Government and ac felly mae'n hollol resymol bod so it's entirely reasonable, then, that unrhyw gynllun corfforaethol yn cael any corporate plan is put forward to ei gyflwyno i'r Gweinidogion. Lle rwyf the Ministers. Where I do agree with i yn cytuno efo Nick Ramsay, wrth Nick Ramsay, of course, is that the gwrs, yw bod angen i'r Cynulliad, Assembly, then, needs to be able to wedyn, allu sgrwtineiddio scrutinise the activities of this new gweithgaredd y corff newydd yn body in full, and that's why I will llawn, a dyna pam fy mod i'n cefnogi support amendment 67. gwelliant 67.

[282] **Jocelyn Davies:** Minister.

[283] **Jane Hutt:** Thank you, Chair. Of course, it's been outlined already in terms of Nick Ramsay's amendments 63, 65, 66, 68 and 69 that they're concerned with providing the WRA corporate plan to be approved by the

National Assembly for Wales, rather than Welsh Ministers. Following on from what Alun Ffred has said, I, again, have to clarify and confirm that the Bill is establishing the Welsh revenue authority as a non-ministerial department. I've already outlined how this approach is consistent with both Revenue Scotland and HMRC. I'm not aware, also, that this was raised as an issue during scrutiny. The corporate plan will set out the Welsh revenue authority's main objectives and activities relating to the delivery of Welsh Ministers' tax policy, so, as such, the approval of the plan is a matter for Welsh Ministers.

[284] In relation to amendment 67, I believe it's unnecessary, because section 27 of the Bill already requires that the Welsh revenue authority has to prepare and publish an annual report. Indeed, the corporate plan will have to be laid before the Assembly, and it's important and helpful, in this debate on these amendments, to put that on the record and to reassure Nick and Alun Ffred that that corporate plan will be laid before the Assembly, as well as the annual report, of course, being quite clearly open.

[285] I would say that amendment 64 is also unnecessary. The reference to outcomes already in the Bill, I believe, is clearer than 'key performance measures'.

[286] **Jocelyn Davies:** Nick, would you like to respond?

[287] **Nick Ramsay:** I'm partially reassured by the Minister's response there, but only partially, Chair. The independence and accountability of the new body are going to be key to its success and the way that the corporate plan is dealt with is also key to this. I'm sure we would all agree that scrutiny of the Welsh revenue authority is a vital aspect of this, and the scrutiny of the corporate plan, as well.

[288] The Minister rejected amendment 67 on the basis of it being unnecessary; I would beg to differ there. I think that it is necessary in the sense that it specifies and puts on the face of the Bill the need for the inclusion of key performance measures—to put those central in the plan and central in scrutiny. It also reiterates the importance of the National Assembly scrutinising that plan and scrutinising the Welsh revenue authority. I heard the Minister say that she believed that would happen anyway. I don't see any harm in specifying this on the face of the Bill.

[289] **Jocelyn Davies:** Okay, Nick. Do you wish to proceed to the vote on amendment 63?

[290] **Nick Ramsay:** I move. Yes, I do.

[291] **Jocelyn Davies:** If amendment 63 is not agreed, amendments 65, 66, 68 and 69 fall. The question is that amendment 63 be agreed. Does any Member object? [*Objection.*] I therefore take a vote by show of hands. The question is that amendment 63 be agreed. Those in favour. Those against. There were no abstentions. There were two in favour, six against. The amendment was not agreed.

*Gwelliant 63: O blaid 2, Yn erbyn 6, Ymatal 0.
Amendment 63: For 2, Against 6, Abstain 0.*

O blaid:
For:

Yn erbyn:
Against:

Ymatal:
Abstain:

Black, Peter
Ramsay, Nick

Chapman, Christine
Davies, Jocelyn
Hedges, Mike
Jones, Alun Ffred
Jones, Ann
Morgan, Julie

*Gwrthodwyd gwelliant 63.
Amendment 63 not agreed.*

[292] **Jocelyn Davies:** So, as amendment 63 was not agreed, amendments 65 and 66 have fallen.

*Methodd gwelliannau 65, 66, 68 a 69.
Amendments 65, 66, 68 and 69 fell.*

[293] **Jocelyn Davies:** Nick, do you wish to move amendment 64?

*Cynigiwyd gwelliant 64 (Nick Ramsay).
Amendment 64 (Nick Ramsay) moved.*

[294] **Nick Ramsay:** I move.

[295] **Jocelyn Davies:** The question is that amendment 64 be agreed. Does any Member object? [*Objection.*] Therefore, I take a vote by show of hands. The question is that amendment 64 be agreed. Those in favour. Those against. There were two in favour, six against. There were no abstentions.

The amendment is not agreed.

*Gwelliant 64: O blaid 2, Yn erbyn 6, Ymatal 0.
Amendment 64: For 2, Against 6, Abstain 0.*

O blaid:	Yn erbyn:	Ymatal:
For:	Against:	Abstain:

Black, Peter
Ramsay, Nick

Chapman, Christine
Davies, Jocelyn
Hedges, Mike
Jones, Alun Ffred
Jones, Ann
Morgan, Julie

*Gwrthodwyd gwelliant 64.
Amendment 64 not agreed.*

[296] **Jocelyn Davies:** We will now move on to amendment 67. Nick, do you wish to move amendment 67?

*Cynigiwyd gwelliant 67 (Nick Ramsay).
Amendment 67 (Nick Ramsay) moved.*

[297] **Nick Ramsay:** I move.

[298] **Jocelyn Davies:** The question is that amendment 67 be agreed. Does any Member object? [*Objection.*] I therefore move to a vote by show of hands. The question is that amendment 67 be agreed. Those in favour. Those against. There were no abstentions. There were four in favour, four against. Therefore, it's a tied vote and I use my casting vote in the negative, that is, against the amendment in accordance with Standing Order 6.20.

*Gwelliant 67: O blaid 4, Yn erbyn 4, Ymatal 0.
Amendment 67: For 4, Against 4, Abstain 0.*

O blaid:	Yn erbyn:	Ymatal:
For:	Against:	Abstain:

Black, Peter
Davies, Jocelyn
Jones, Alun Ffred
Ramsay, Nick

Chapman, Christine
Hedges, Mike
Jones, Ann
Morgan, Julie

Gan fod nifer y pleidleisiau yn gyfartal, defnyddiodd y Cadeirydd ei phleidlais fwrw yn unol â Rheol Sefydlog 6.20(ii).

As there was an equality of votes, the Chair used her casting vote in accordance with Standing Order 6.20(ii).

Gwrthodwyd gwelliant 67.

Amendment 67 not agreed.

[299] **Jocelyn Davies:** As amendment 63 was not agreed, amendments 68 and 69 have fallen. So, we will now move to amendment 70. Nick, do you wish to move amendment 70?

Cynigiwyd gwelliant 70 (Nick Ramsay).

Amendment 70 (Nick Ramsay) moved.

[300] **Nick Ramsay:** I move.

[301] **Jocelyn Davies:** The question is that amendment 70 be agreed. Does any Member object? [*Objection.*] You object. We'll therefore take a vote by show of hands. The question is that amendment 70 be agreed. Those in favour. Nick. [*Laughter.*] Those against. There were no abstentions. There were two in favour, there were six against. Therefore, the amendment is not agreed.

Gwelliant 70: O blaid 2, Yn erbyn 6, Ymatal 0.

Amendment 70: For 2, Against 6, Abstain 0.

O blaid:

For:

Black, Peter
Ramsay, Nick

Yn erbyn:

Against:

Chapman, Christine
Davies, Jocelyn
Hedges, Mike
Jones, Alun Ffred
Jones, Ann
Morgan, Julie

Ymatal:

Abstain:

Gwrthodwyd gwelliant 70.

Amendment 70 not agreed.

[302] **Nick Ramsay:** I'm glad you anticipate my every move, Chair.

[*Laughter.*]

[303] **Jocelyn Davies:** I propose that amendments 8 and 9 are disposed of en bloc. Does any Member object? No.

Cynigiwyd gwelliannau 8 a 9 (Jane Hutt).

Amendments 8 and 9 (Jane Hutt) moved.

[304] **Jocelyn Davies:** I move amendments 8 and 9 in the name of the Minister. The question is that amendments 8 and 9 be agreed. Does any Member object? The amendments are agreed.

Derbyniwyd gwelliannau 8 a 9 yn unol â Rheol Sefydlog 17.34.

Amendments 8 and 9 agreed in accordance with Standing Order 17.34.

[305] **Jocelyn Davies:** Nick, do you wish to move amendment 71?

Cynigiwyd gwelliant 71 (Nick Ramsay).

Amendment 71 (Nick Ramsay) moved.

[306] **Nick Ramsay:** I move.

[307] **Jocelyn Davies:** The question is that amendment 71 be agreed. Does any Member object? [*Objection.*] I therefore take a vote by show of hands. The question is that amendment 71 be agreed. Those in favour. Those against. There were no abstentions. There were two in favour, there were six against. The amendment is not agreed.

Gwelliant 71: O blaid 2, Yn erbyn 6, Ymatal 0.

Amendment 71: For 2, Against 6, Abstain 0.

O blaid:

For:

Black, Peter
Ramsay, Nick

Yn erbyn:

Against:

Chapman, Christine
Davies, Jocelyn
Hedges, Mike
Jones, Alun Ffred
Jones, Ann
Morgan, Julie

Ymatal:

Abstain:

Gwrthodwyd gwelliant 71.

Amendment 71 not agreed.

[308] **Jocelyn Davies:** That was 71.

[309] I propose that amendments 10, 88, 11 and 12 are disposed of en bloc. Does any Member object? [*Objection.*] You object. So, we'll just vote on them individually, then.

Cynigiwyd gwelliant 10 (Jane Hutt).
Amendment 10 (Jane Hutt) moved.

[310] So, the question is that amendment 10 be agreed. Does any Member object? Amendment 10 is agreed.

Derbyniwyd gwelliant 10 yn unol â Rheol Sefydlog 17.34.
Amendment 10 agreed in accordance with Standing Order 17.34.

Cynigiwyd gwelliant 88 (Jane Hutt).
Amendment 88 (Jane Hutt) moved.

[311] **Jocelyn Davies:** The question is that amendment 88 is agreed. Does any Member object? Amendment 88 is agreed.

Derbyniwyd gwelliant 88 yn unol â Rheol Sefydlog 17.34.
Amendment 88 agreed in accordance with Standing Order 17.34.

Cynigiwyd gwelliant 11 (Jane Hutt).
Amendment 11 (Jane Hutt) moved.

[312] **Jocelyn Davies:** The question is that amendment 11 be agreed. Does any Member object? Amendment 11 is agreed.

Derbyniwyd gwelliant 11 yn unol â Rheol Sefydlog 17.34.
Amendment 11 agreed in accordance with Standing Order 17.34.

Cynigiwyd gwelliant 12 (Jane Hutt).
Amendment 12 (Jane Hutt) moved.

[313] **Jocelyn Davies:** The question is that amendment 12 be agreed. Does any Member object? [*Objection.*] We therefore take a vote by show of hands. The question is that amendment 12 be agreed. Those in favour. Those

against. Is anybody abstaining? Are you against or abstaining?

[314] **Nick Ramsay:** I'd rather be against. [*Laughter.*]

[315] **Jocelyn Davies:** Nick, you may be against. There were no abstentions.

[316] **Nick Ramsay:** That's not at the top of my agenda. [*Laughter.*]

[317] **Jocelyn Davies:** There were seven Members in favour of that amendment, there was one, eventually, against. So, the amendment is agreed.

*Gwelliant 12: O blaid 7, Yn erbyn 1, Ymatal 0.
Amendment 12: For 7, Against 1, Abstain 0.*

O blaid:
For:

Yn erbyn:
Against:

Ymatal:
Abstain:

Black, Peter
Chapman, Christine
Davies, Jocelyn
Hedges, Mike
Jones, Alun Ffred
Jones, Ann
Morgan, Julie

Ramsay, Nick

*Derbyniwyd gwelliant 12.
Amendment 12 agreed.*

[318] **Jocelyn Davies:** That disposes of all the amendments in group 8 and the remaining amendments from groups 6 and 7.

Grŵp 9: Hysbysiadau Trethdalwyr a Gohirio Cosbau (Gwelliannau 13, 14, 15, 16, 17, 18, 19)

Group 9: Taxpayer Notices and Suspension of Penalties (Amendments 13, 14, 15, 16, 17, 18, 19)

[319] **Jocelyn Davies:** So, we shall now move to group 9. Group 9 relates to taxpayer notices and suspension of penalties, and the lead amendment in this group is amendment 13 in the name of the Minister.

Cynigiwyd gwelliant 13 (Jane Hutt).

Amendment 13 (Jane Hutt) moved.

[320] **Jocelyn Davies:** I move amendment 13 and I call the Minister to speak to her amendment and the other amendments in this group. Minister.

[321] **Jane Hutt:** Thank you, Chair. Amendment 13 has been tabled to provide consistency between subsections (2) and (3) of section 170. The committee will be aware that section 170(2) of the Bill sets out a list of decisions made by WRA that can be reviewed by WRA or appealed to the tribunal in accordance with Part 8 of the Bill. These decisions are known as ‘appealable decisions’. This list, at paragraph (e), provides that

[322] ‘a decision to issue an information notice or to include a particular requirement in such a notice’

[323] is an appealable decision. However, subsection (3)(b) subsequently carves out

[324] ‘a decision to issue— (i) a taxpayer notice, or (ii) a third party notice to which section 88(3) applies.’

[325] So, my intention is that WRA’s decision to issue a taxpayer notice, or a third party notice to which section 88(3) applies, as well as any decision to include a particular requirement in such a notice, should not be appealable decisions for the purposes of Part 8. This is because WRA can’t issue these particular information notices until the tribunal has approved the notice and any requirement the notice might include.

[326] But there is inconsistency in the form of words used in paragraph (e) of subsection (2) as compared to subsection (3), in the sense that it might be interpreted to imply that a decision to include a particular requirement in these notices is an appealable decision. To make this absolutely clear, the amendment means that the Bill expressly states that WRA’s decision to include a particular requirement in a taxpayer notice or a third-party notice to which section 88(3) applies is not an appealable decision.

[327] **Jocelyn Davies:** Thank you.

[328] **Jane Hutt:** Obviously, Government amendments 14 to 19 also clarify various points, Chair, in terms of penalties—Part 5, as you say, of the Bill

regarding penalties. I think they are substantively technical amendments, but, obviously, I'm happy to respond if anyone raises anything.

[329] **Jocelyn Davies:** I've had no indication from any Member that they wish to speak on this, Minister. So, there is no need for a response unless you've got anything further to add.

[330] I propose that amendments 13, 14, 15, 16, 17, 18 and 19 are disposed of en bloc. Does any Member object?

Cynigiwyd gwelliannau 14, 15, 16, 17, 18 ac 19 (Jane Hutt).
Amendments 14, 15, 16, 17, 18 and 19 (Jane Hutt) moved.

[331] I move amendments 14 to 19 in the name of the Minister. The question is that amendments 13 to 19 are agreed. Does any Member object? Amendments 13 to 19 are agreed.

Derbyniwyd gwelliannau 13, 14, 15, 16, 17, 18 ac 19 yn unol â Rheol Sefydlog 17.34.
Amendments 13, 14, 15, 16, 17, 18 and 19 agreed in accordance with Standing Order 17.34.

[332] **Jocelyn Davies:** So, that disposes of all the amendments in group 9.

Grŵp 10: Rheolau Sefydlog Cynulliad Cenedlaethol Cymru (Gwelliant 23)
Group 10: Standing Orders of the National Assembly for Wales (Amendment 23)

[333] **Jocelyn Davies:** So, we now move to our final group, group 10. Group 10 relates to Standing Orders of the National Assembly for Wales, and the only amendment in the group is amendment 23 in the name of Peter Black. So, I call on Peter to move his amendment and to speak to it.

Cynigiwyd gwelliant 23 (Peter Black).
Amendment 23 (Peter Black) moved.

[334] **Peter Black:** Thank you, Chair. This amendment has been tabled subsequent to recommendation 21, which says that the Bill should include provisions that enable the National Assembly

[335] 'to authorise a Committee to scrutinise the Welsh Revenue Authority.'

[336] The Minister, in her response to that recommendation set out the measures that are in the Bill that require the Assembly to provide information to assist it to scrutinise the WRA. However, she added at the end of her response that

[337] 'the Bill does not specify how the Assembly should scrutinise the WRA',

[338] which I think is absolutely right, and that

[339] 'Arrangements such as which Committee should undertake scrutiny are for the Assembly to decide, not for the Welsh Government to prescribe in legislation. This is in line with other Assembly Acts'.

11:45

[340] This doesn't actually prescribe how you do it in legislation, but what it does do is that it makes provision so that the Assembly can decide for itself how that scrutiny should be undertaken in line with the Minister's response. I think it's important that there is provision in the Bill so that the Assembly can carry out that scrutiny, and, if necessary, authorise a committee to carry out that scrutiny in the same way as, for example, this committee scrutinises the ombudsman's accounts and the Welsh audit officer accounts. I think it's important, therefore, that that provision is in the Bill and I think the Minister's made it clear that it is up to us and I hope that she will support this amendment accordingly.

[341] **Jocelyn Davies:** Do any Members wish to speak? Minister.

[342] **Jane Hutt:** Well, I'm responding to this hopefully, again, in a very positive way, but I can only really repeat what I said in my letter to the committee, my letter of 4 November, and in my response to committee recommendation 21, that I think arrangements as to which committee should undertake scrutiny are for the Assembly to decide not for the Welsh Government to prescribe in legislation. But I think it's very important that we do make it very clear on the Record that section 37 of the Government of Wales Act 2006 does confer broad powers on the Assembly to require a person to attend to give evidence or produce documents. The powers can be exercised by the audit committee or such other committee as the Assembly

expressly authorises. Standing Order 16.4 already requires that every area of Government and associated public bodies must be subject to committee scrutiny.

[343] So, I do believe that the Assembly has got clear powers to undertake the scrutiny by a committee of the WRA—quite separate—and that goes back to the importance of operational independence—quite separate from the Welsh Ministers. I have given several provisions about how the Assembly can require information to assist it. On that basis, I don't think that it's needed. I don't think, Peter, that this is needed. I entirely agree that this will happen but I don't think this is needed on the front of the Bill because of the powers and—. Also, just looking at the provision in detail, and if you look at the Public Audit (Wales) Act 2013, inserting a new section that provides the Assembly with the power to, by Standing Orders, make provision regarding exercise of the function conferred upon it in the Bill, I don't think the provisions would work because there are no functions conferred on the Assembly by the Bill as introduced.

[344] **Jocelyn Davies:** Before I return to Peter to reply to the debate, I know that Mike Hedges has a question.

[345] **Mike Hedges:** I've got a question. I'm not sure whether it's actually to Peter or the Minister; I'm sure they'll work out which one. Wouldn't it be more akin to Finance Wales rather than the public service ombudsman, and wouldn't it be—as we get Finance Wales to come along because we've decided we think this is the appropriate committee—incumbent upon, in the future, somebody to decide which they think is the appropriate committee and then take it through all the layers of getting it agreed in order to get people to come along? The question I'm asking—. If this amendment doesn't get passed, there'd be no reason why they can't be expected to attend the Finance Committee, or whatever committee takes over control of finance in the future, because I don't think Finance Committee is one of the committees that it's designated we have to have—we've got to have a Public Accounts Committee, but the rest of them can be changed by the Assembly if it so wished; if it wanted to have an expenditure committee or an incomes committee it could do so. So, setting down a committee to have it, which in future may not exist, does cause some level of concern. So, really the question I'm trying to ask, in a very roundabout way, is: would it not be treated exactly the same as Finance Wales, and would a committee of this Assembly not have the power to ask them to come and report annually?

[346] **Jocelyn Davies:** Minister, as I did earlier, I'll give you an opportunity, if you want, to respond to that before we return to Peter to reply to the debate—if you want to.

[347] **Jane Hutt:** I do think this is within the gift of the Assembly via Standing Orders.

[348] **Jocelyn Davies:** Peter, would you like to respond to the debate?

[349] **Peter Black:** Well, my response to Mike is that Finance Wales has not been set up by an Act and is not a statutory body in the same way as the WRA, and I think in that regard they are entirely different. Clearly, Finance Wales is an arm of Government, but this is a statutory body that is set up to deliver a particular function by an Act of the Assembly, and I think that makes a clear distinction.

[350] I think the Minister really just actually started repeating what was in her letter. I mean, it is up to us how we go about scrutinising. All I'm trying to do here is to make provision in the Bill, so that that can go ahead. I accept that there are provisions in other Acts that can do that, but I think it's important that we make it clear on the face of this Bill that we would want to scrutinise it, and I think that, by putting it on the face of the Bill here, it signals an expectation that the Assembly will assign a committee of the Assembly—I'm not sure which committee, but a committee of the Assembly—to carry out that scrutiny, whereas, I think, otherwise, the danger is it will slip through the cracks in the same way as Finance Wales has until we decide to carry out a scrutiny of that particular body as an inquiry, as opposed to regular, annual scrutiny.

[351] **Jocelyn Davies:** Okay. Peter, would you wish to proceed to the vote on amendments 23?

[352] **Peter Black:** Yes.

[353] **Jocelyn Davies:** The question is that amendment 23 be agreed. Does any Member object? [*Objection.*] I will therefore take a vote by a show of hands. The question is that amendment 23 be agreed. Those in favour. Those against. There are no abstentions, but there were four in favour, four against. It's therefore a tied vote, and I use my casting vote in the negative—that is, against the amendment—in accordance with Standing Order 6.20.

*Gwelliant 23: O blaid 4, Yn erbyn 4, Ymatal 0.
Amendment 23: For 4, Against 4, Abstain 0.*

O blaid:	Yn erbyn:	Ymatal:
For:	Against:	Abstain:

Peter Black	Christine Chapman
Jocelyn Davies	Mike Hedges
Alun Ffred Jones	Ann Jones
Nick Ramsay	Julie Morgan

*Gan fod nifer y pleidleisiau yn gyfartal, defnyddiodd y Cadeirydd ei phleidlais fwrw yn unol â Rheol Sefydlog 6.20(ii).
As there was an equality of votes, the Chair used her casting vote in accordance with Standing Order 6.20(ii).*

*Gwrthodwyd gwelliant 23.
Amendment 23 not agreed.*

[354] **Jocelyn Davies:** That disposes of the only amendment that was in group 10, so we now move to dispose of the remaining amendments from group 2. I propose that amendments 89, 90 and 20 are disposed of en bloc. Does any Member object?

*Cynigiwyd gwelliannau 89, 90 a 20 (Jane Hutt).
Amendment 89, 90 and 20 (Jane Hutt) moved.*

[355] **Jocelyn Davies:** I move amendments 89, 90 and 20 in the name of the Minister. The question is that amendments 89, 90 and 20 be agreed. Does any Member object? Amendments 89, 90 and 20 are agreed.

*Derbyniwyd gwelliannau 89, 90, 20 yn unol â Rheol Sefydlog 17.34.
Amendment 89, 90, 20 agreed in accordance with Standing Order 17.34.*

[356] **Jocelyn Davies:** So, as amendment 31 was not agreed, amendment 72 has fallen.

[357] So, that completes the Stage 2 proceedings. Stage 3 begins tomorrow. The relevant dates for Stage 3 proceedings will be published in due course.

*Barnwyd y cytunwyd ar bob adran o'r Bil.
All sections of the Bill deemed agreed.*

[358] **Jocelyn Davies:** Before we finish, Members may wish to be aware that, in accordance with Standing Order 26.27, the Minister will bring forward a revised explanatory memorandum ahead of Stage 3, unless Members deem this unnecessary. Does anybody propose that it is deemed unnecessary? Minister, it is necessary, therefore, that you will bring—[*Laughter.*]

[359] **Jane Hutt:** I'm very keen.

[360] **Jocelyn Davies:** I therefore close the meeting. Our next committee meeting will take place on Wednesday, 3 February at 9 o'clock. Thank you very much.

Daeth y cyfarfod i ben am 11:53.

The meeting ended at 11:53