

Agenda – Y Pwyllgor Cyllid

Lleoliad:	I gael rhagor o wybodaeth cysylltwch a:
Ystafell Bwyllgora 2 – y Senedd	Bethan Davies
Dyddiad: Dydd Mercher, 21 Hydref 2015	Clerc y Pwyllgor 0300 200 6565
Amser: 09.00	SeneddCyllid@Cynulliad.Cymru

1 Cyflwyniadau, ymddiheuriadau a dirprwyon

(09.00)

2 Papurau i'w nodi

(09.00)

Llythyr i Gadeirydd y Pwyllgor Cyllid gan Ombwdsmon Gwasanaethau Cyhoeddus Cymru

(Tudalennau 1 – 5)

Llythyr i Gadeirydd y Pwyllgor Cyllid gan Eleanor Emberson, Prif Weithredwr, Cyllid yr Alban

(Tudalen 6)

Gwybodaeth ychwanegol gan y Grŵp Diwygio Trethi Incwm Isel (LITRG)

(Tudalennau 7 – 8)

4 Cynnig o dan Reol Sefydlog 17.42 i benderfynu gwahardd y cyhoedd o'r cyfarfod ar gyfer y busnes a ganlyn:

(10.30)

Eitemau 5 a 6

5 Bil Casglu a Rheoli Trethi (Cymru): Trafod y dystiolaeth

(10.30 – 10.45)

6 Ymchwiliad etifeddiaeth: Dull o ymgymryd â'r gwaith craffu

(10.45 – 11.05)

(Tudalennau 9 – 16)



Papur 2 – Dull o ymgymryd â'r gwaith craffu

Our ref: NB/SMH

Ask for: Nick Bennett

Your ref:



01656 641150

Date: 13 October 2015



Mrs Jocelyn Davies
Chair of the Finance Committee
National Assembly for Wales
Cardiff Bay
CARDIFF
CF99 1NA

Dear Chair

Finance Committee – 7 October 2015
Public Services Ombudsman for Wales's Estimate Submission 2016/17

Thank you for the opportunity to give evidence to the Committee on my estimate for 2016/17. I welcomed being able to discuss my submission and I hope that Committee Members found this useful.

I gave an undertaking to the Committee that I would provide a breakdown of housing association complaints made to my office comparing 2014/15 with 2013/14, together with details on the types of housing complaints to my office during 2014/15. This information is set out at Appendix A and B.

Yours sincerely

Nick Bennett
Ombudsman

Appendix A

Comparison of Housing Association Complaints Received 2014/15 compared with 2013/14

Housing Association	2014/15	2013/14
Abbeyfield, Flint Society Ltd	1	0
Abbeyfield, South Wales Society	1	0
Baneswell Housing Association Ltd	0	1
Bro Myrddin Housing Association Ltd	2	3
Bron Afon Community Housing Ltd	12	6
Cadwyn Housing Association Ltd	1	2
Cardiff Community Housing Association Ltd	9	3
Cartrefi Conwy	7	6
Cartrefi Cymunedol Gwynedd	16	21
Charter Housing Association	10	2
Clwyd Alyn Housing Association Ltd	7	7
Coastal Housing Group Ltd	2	8
Cymdeithas Tai Cantref	2	2
Cymdeithas Tai Clwyd Cyf	2	2
Cymdeithas Tai Eryri	2	1
Cynon Taf Community Housing	3	2
Family Housing Association (Wales) Ltd	4	3
Grwp Cynefin	2	0
Grwp Gwalia Cyf Ltd	22	11
Gwalia Rest Bay (Co-ownership Equity Sharing) Housing Association Ltd	0	1
Hafod Housing Association	7	3
Linc-Cymru Housing Association	4	3
Melin Homes Ltd	9	1
Merthyr Tydfil Care and Repair	1	0
Merthyr Tydfil Housing Association Ltd	0	1
Merthyr Valleys Homes	2	5
Mid Wales Housing Association Ltd	4	5
Monmouthshire Housing Association	5	5

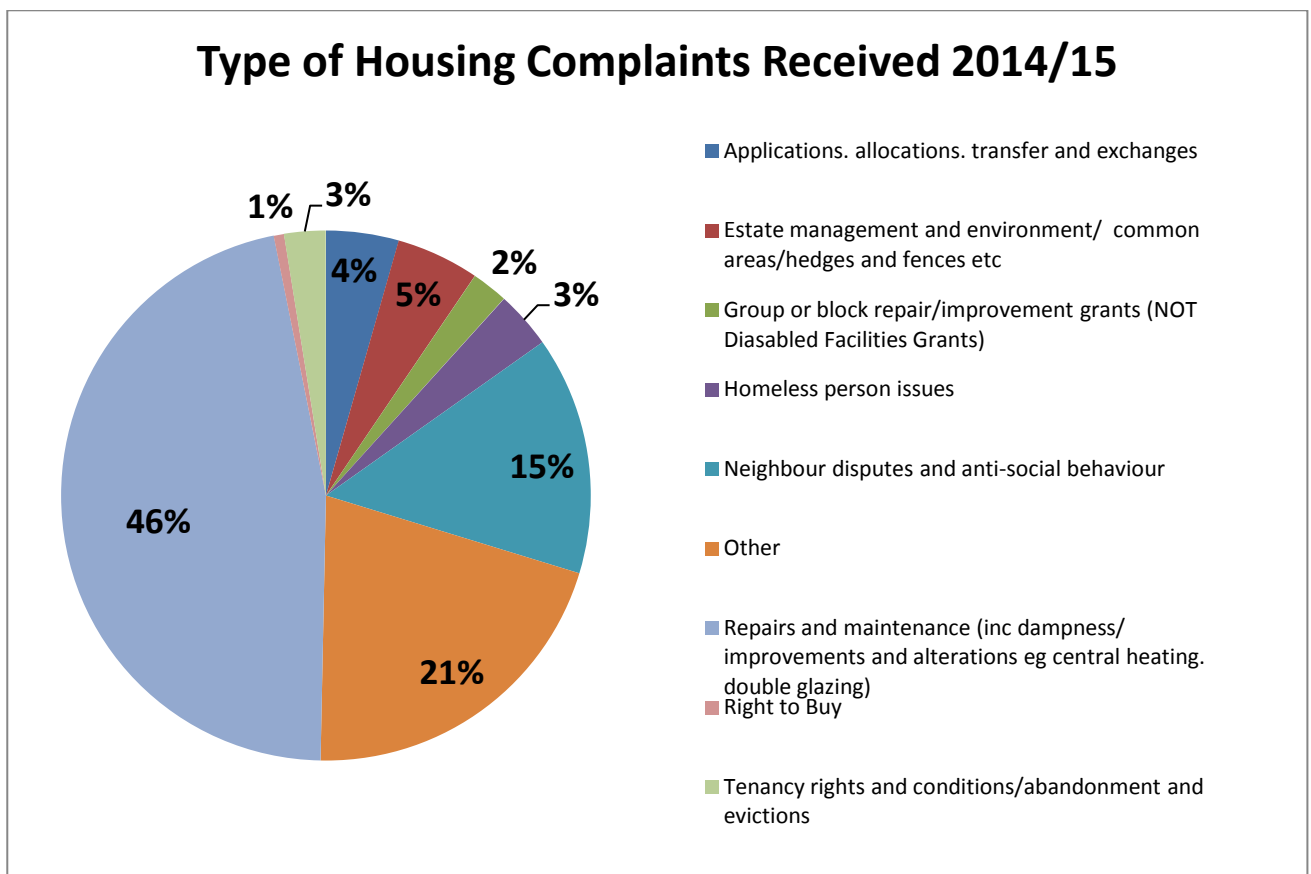
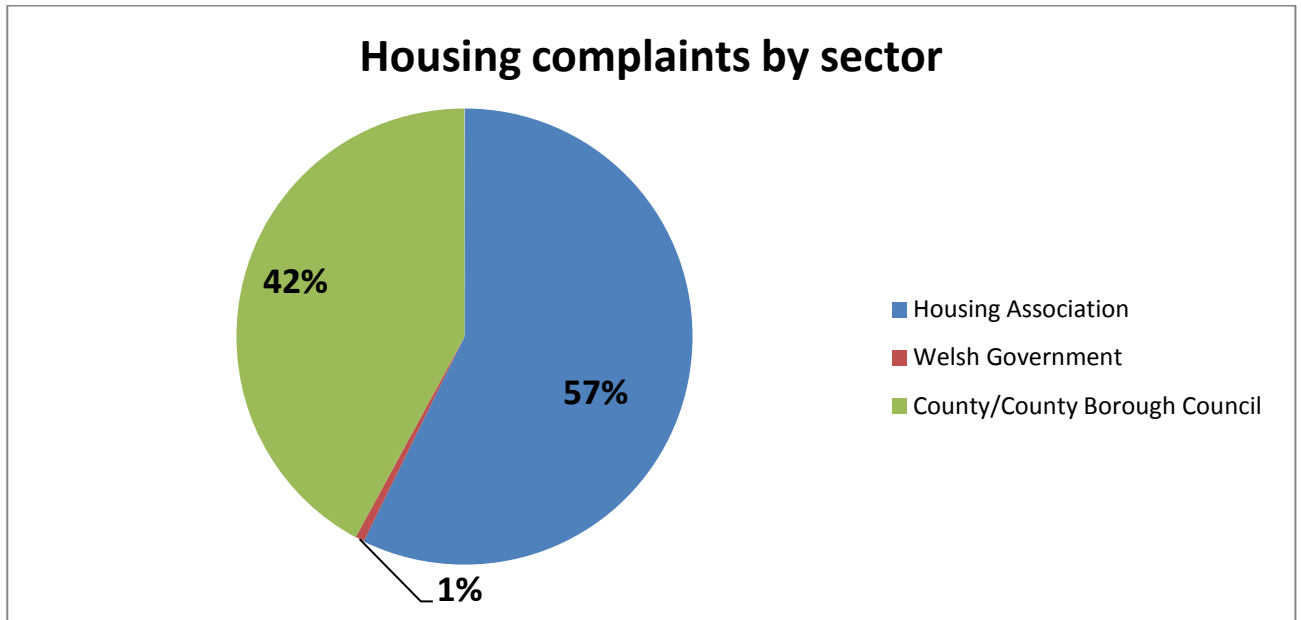
Housing Association	2014/15	2013/14
Newport City Homes	6	7
Newydd Housing Association	3	4
North Wales Housing	0	4
NPT Homes	20	12
Pembrokeshire Care & Repair	0	1
Pembrokeshire Housing Association Ltd	2	2
Pennaf Ltd	0	1
RCT Homes	6	4
Rhondda Cynon Taf Care and Repair	2	0
Rhondda Housing Association LTd	0	2
Seren Group	2	1
Taff Housing Association	0	1
Tai Calon	5	6
Tai Ceredigion Cyf	9	6
United Welsh Housing Association	6	2
Valleys To Coast Ltd	4	5
Wales and West Housing Association	11	3
Total	213	165

Appendix B

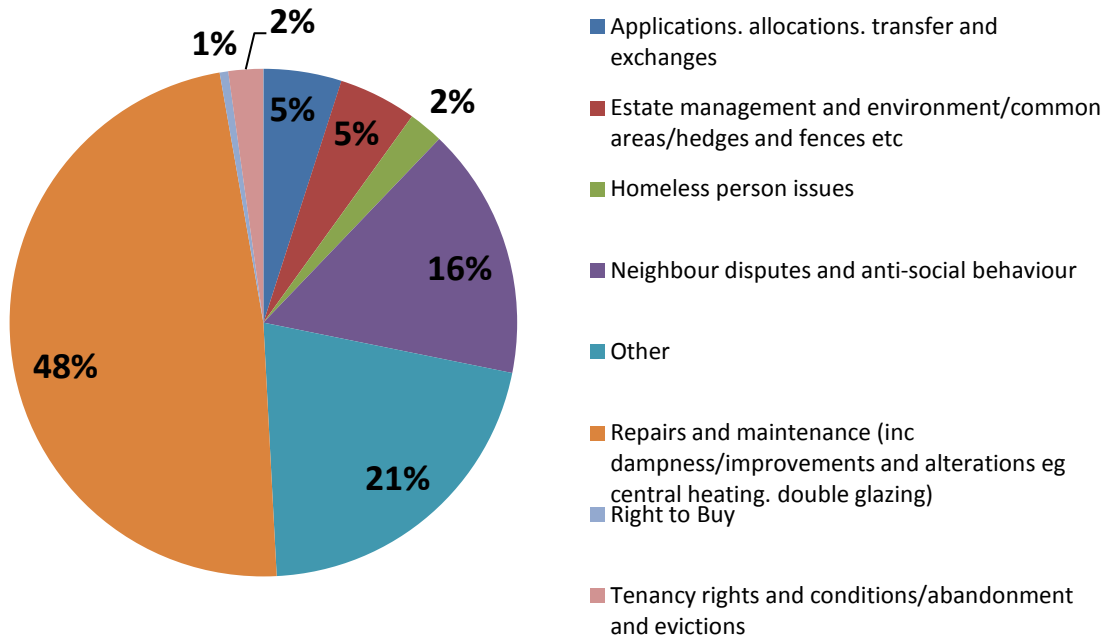
Types of Housing Complaints Received 2014/15

There were 316 Housing complaints received during 2014/15. The charts which follow provide details of:

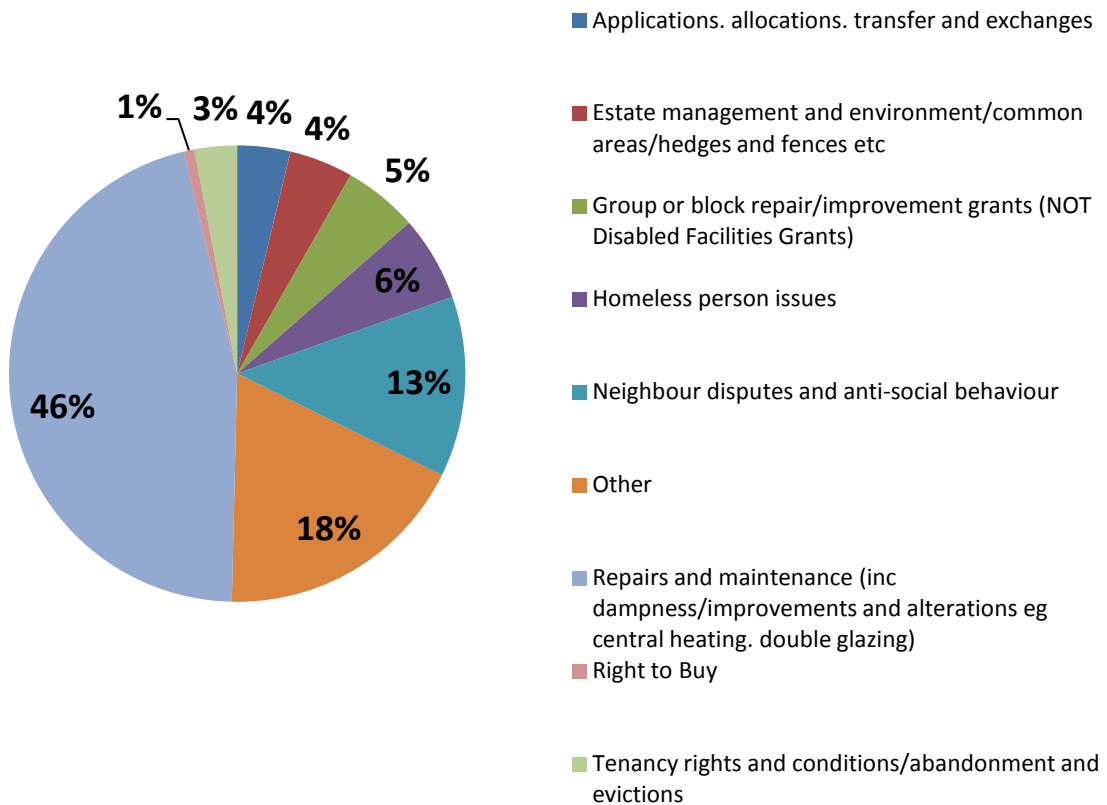
- the split by sector
- the types of housing complaints received - overall
- the types of housing complaint received - housing associations
- the type of housing complaints received - county/county borough councils



Type of Housing Complaint - Housing Associations



Type of Housing Complaint - County Councils



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14 October 2015

Dear Ms Davies

During the evidence session with the Committee on 1 October, I undertook to provide some further information to the Committee in writing.

The Terms of Reference for Revenue Scotland's Audit and Risk Committee and Staffing and Equalities Committee are available on our website. Here is a link which will take you to the two documents.

<https://www.revenue.scot/help/freedom-information-0/class-1-about-revenue-scotland>

We have calculated that the operating costs of Revenue Scotland for 2015-16 are 0.75 per cent of the forecast tax revenues for the period. There are some important things to note about this figure:

- it is based entirely on forecast revenues, as we do not yet have a full year of outturn data on which to base a calculation; and
- it excludes the final tranche of set-up costs for the two taxes which were paid in this year.

We will look at outturn figures for operating costs and tax revenues during 2016 and subsequent years and these may be affected by a number of factors.

I hope this information is helpful to the Committee.

Your sincerely,



ELEANOR EMBERSON
Chief Executive of Revenue Scotland



**Request for additional evidence – Tax Collection and Management (Wales) Bill
Response from the Low Incomes Tax Reform Group (LITRG)**

1 About Us

- 1.1 The Low Incomes Tax Reform Group (LITRG) is an initiative of the Chartered Institute of Taxation (CIOT) to give a voice to the unrepresented. Since 1998 LITRG has been working to improve the policy and processes of the tax, tax credits and associated welfare systems for the benefit of those on low incomes. Everything we do is aimed at improving the tax and benefits experience of low income workers, pensioners, migrants, students, disabled people and carers.
- 1.2 LITRG works extensively with HM Revenue & Customs (HMRC) and other government departments, commenting on proposals and putting forward our own ideas for improving the system. Too often the tax and related welfare laws and administrative systems are not designed with the low-income user in mind and this often makes life difficult for those we try to help.
- 1.3 The CIOT is a charity and the leading professional body in the United Kingdom concerned solely with taxation. The CIOT's primary purpose is to promote education and study of the administration and practice of taxation. One of the key aims is to achieve a better, more efficient, tax system for all affected by it – taxpayers, advisers and the authorities.

2 Introduction

- 2.1 As part of the oral evidence given by LITRG on 1 October we agreed to provide additional written evidence regarding the use of the term 'aspire' within legislation in relation to the Charter of standards and values.

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UK REPRESENTATIVE BODY ON THE
CONFEDERATION FISCALE EUROPEENNE

3 **Additional evidence**

3.1 Although the word 'aspire' is used in section 16A of the Commissioners for Revenue and Customs Act 2005 (as inserted by FA 2009, section 92) in relation to 'Your Charter', we consider it to be a poor choice of word. Not only would it be difficult to challenge, it would also be difficult for Welsh Revenue Authority (WRA) and taxpayers to commit to. We would recommend that an alternative is used and consider the word 'adhere' to be a better fit.

3.2 'Adhere' is used in the Scottish Charter, section 10 of RSTPA 2014 (Scotland) states:

'10 Charter of standards and values

This section has no associated Explanatory Notes

(1)Revenue Scotland must prepare a Charter.

(2)The Charter must include—

(a)standards of behaviour and values which Revenue Scotland **is expected to adhere to** when dealing with taxpayers, their agents and other persons in the exercise of its functions, and

(b)standards of behaviour and values which Revenue Scotland **expects** taxpayers, their agents and other persons **to adhere to** when dealing with Revenue Scotland.'

3.3 The advantage of using the word 'adhere' rather than 'aspire' is that it places a more balanced demand on both taxpayers and the WRA regarding their behaviour; adhering to the Charter would mean to 'believe in and follow the practice of' which would be in line with the purpose of the Charter of standards and values.

LITRG
15 October 2015

Mae cyfyngiadau ar y ddogfen hon