

**Manchester City Council  
Report for Resolution**

**Report to:** Economy Scrutiny Committee – 2 September 2015

**Subject:** Draft Terms of Reference and Work Programme for the Tax Avoidance Task and Finish Group

**Report of:** Governance and Scrutiny Support Unit

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**Summary**

This report sets out the proposed terms of reference and work programme for the Tax Avoidance Task and Finish Group.

**Recommendations**

1. That the Committee appoint Councillor Moore as Chair of the Tax Avoidance Task and Finish Group.
  2. The Committee are asked to approve the membership of the Task and Finish Group.
  3. That the Committee agree the Terms of Reference.
  4. That the Committee agree the Work Programme which will be reviewed and amended by the group at each meeting.
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**Wards Affected:** All

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**Contact Officers:**

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**Background documents (available for public inspection):**

The following documents disclose important facts on which the report is based and have been relied upon in preparing the report. Copies of the background documents are available up to 4 years after the date of the meeting. If you would like a copy please contact one of the contact officers above.

Minutes of Council 4 February 2015 Item CC/15/14  
Minutes of the Economy Scrutiny Committee 24 June 2015 Item ESC/15/32

## **1.0 Introduction**

Members of the Economy Scrutiny Committee at their meeting of 24 June 2015 agreed to establish a task and finish group to undertake a detailed investigation into Tax Avoidance. The proposed name for the group is the 'Tax Avoidance Task and Finish Group'. (See minutes Economy Scrutiny Committee 24 June 2015 Item ESC/15/32)

Members will note that a motion was carried by The Council calling for action to be taken against Tax Avoidance. (See minutes of Council 4 February 2015 Item CC/15/14)

The term 'Task and Finish Group' is used to refer to subgroups which carry out an investigation and report their findings.

This report sets out a programme of work to investigate the concerns identified by Committee members. The Committee is asked to discuss and make any necessary revisions to the Terms of Reference and Work Programme appended to this report.

## **2.0 Membership**

The Committee is invited to appoint Councillor Moore as Chair of the Tax Avoidance Task and Finish Group.

The Committee is invited to approve the membership of the Task and Finish Group.

## **3.0 Recommendations**

Recommendations to the Committee are listed on the first page of this report.

<b>Title</b>	Tax Avoidance Task and Finish Group
<b>Membership</b>	Councillors Moore (Chair) and Wilson Additional membership to be agreed at the meeting on 2 September 2015
<b>Lead Executive Members</b>	Councillor Richard Leese
<b>Strategic Directors</b>	Eddie Smith
<b>Lead Officers</b>	Jessica Bowles
<b>Contact officer</b>	Kate Hines, Team Leader- Scrutiny
<b>Objectives</b>	<p>1. To explore how the City Council can use its influence over national government, the European parliament and other councils and partner organisations to combat tax evasion and aggressive tax avoidance.</p> <p>2. To explore what practical measures the Council can implement to tackle aggressive tax avoidance</p> <p>3. To review to what extent the Council's procurement policy can be used to achieve this objective</p>
<b>Key Lines of Enquiry</b>	<p>1. To gain an understanding as to what actions local authorities can take to tackle aggressive tax avoidance</p> <p>2. To invite campaign groups to input into achieving the objectives of the group</p> <p>3. Learning from 'good-practice' in other local authorities</p> <p>4. Exploring how the Corporate and Social Responsibility aspect of the Council's procurement policy may be used to tackle tax evasion and aggressive tax avoidance.</p>
<b>Operation</b>	This subgroup will report its findings to the Economy Scrutiny Committee by submitting minutes to the Committee. The Committee will be asked to endorse any recommendations from the Subgroup.
<b>Access to Information</b>	<p>Meetings of the Subgroup will be open to members of the media and public except where information that is confidential or exempt from publication is being considered.</p> <p>Papers for the Subgroup will be made available to members of the media and public on the Council's website and the main entrance to the Town Hall except where information which is confidential or exempt from publication is being considered.</p>
<b>Schedule of Meetings</b>	To hold three substantive meetings with one additional meeting to agree the final report.
<b>Commissioned</b>	September 2015

**Economy Scrutiny Committee – Tax Avoidance Task and Finish Group  
Work Programme – September 2015**

<b>Meeting 1 – Date / time and venue to be confirmed</b>				
Item	Purpose	Lead Executive Member	Lead Officer	Comments
The Council as an influencer	To explore how the City Council can use its influence over national government, the European parliament and other councils and partner organisations to combat tax evasion and aggressive tax avoidance.	Councillor Leese	Eddie Smith/ Jessica Bowles	
Terms of Reference and Work Programme	To explore what practical measures the Council can implement to tackle aggressive tax avoidance To review and agree the Subgroup's work programme, and consider any changes or additions that are necessary.		Kate Hines	

<b>Meeting 2 – Date / time and venue to be confirmed</b>				
Item	Purpose	Lead Executive Member	Lead Officer	Comments
Practical measures the Council can take to tackle tax avoidance	To explore what practical measures the Council can implement to tackle aggressive tax avoidance To review to what extent the Council's procurement policy can be used to achieve this objective	Councillor Leese	Eddie Smith/ Jessica Bowles	

Terms of Reference and Work Programme	To review and agree the Subgroup's work programme, and consider any changes or additions that are necessary.	Kate Hines	
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**Meeting 3 – Date / time and venue to be confirmed**

Item	Purpose	Lead Executive Member	Lead Officer	Comments
Further issues/issues arising	To examine further any issues identified in meetings 2 and 3.	Councillor Leese	Eddie Smith/Jessica Bowles	
Terms of Reference and Work Programme	To review and agree the Subgroup's work programme, and consider any changes or additions that are necessary.			

**Meeting 4 – Date / time and venue to be confirmed**

Item	Purpose	Lead Executive Member	Lead Officer	Comments
Final Report	To agree the final report and recommendations of the Task and Finish Group.		Kate Hines	

