



The Scottish Parliament
Pàrlamaid na h-Alba

PUBLIC AUDIT AND POST-LEGISLATIVE SCRUTINY COMMITTEE

MINUTES

8th Meeting, 2017 (Session 5)

Thursday 23 March 2017

Present:

Colin Beattie
Monica Lennon
Alex Neil
Ross Thomson

Liam Kerr (Deputy Convener)
Jenny Marra (Convener)
Gail Ross

The meeting opened at 9.30 am.

1. **Decision on taking business in private:** The Committee agreed to take item 3 in private.
2. **Administration of the Scottish Rate of Income Tax 2015-16:** The Committee took evidence on the Comptroller and Auditor General's report entitled "The Administration of the Scottish Rate of Income Tax 2015-16" from—

Caroline Gardner, Auditor General for Scotland;

Steven Corbishley, Director, National Audit Office.

3. **Administration of the Scottish Rate of Income Tax 2015-16 (in private):** The Committee considered the evidence received at agenda item 2 and took further evidence from—

Steven Corbishley, Director, National Audit Office;

Caroline Gardner, Auditor General for Scotland.

The Committee agreed to take oral evidence from HM Revenue and Customs (HMRC) at a future meeting.

The meeting closed at 10.54 am.

PAPLS/S5/17/8/M

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