

Taxation in the UK: A citizens' view

Report from a Citizens' Jury to look at the UK Tax system, held in June 2014, for PwC

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1. Executive summary

Citizens' background views of the tax system in the UK focussed on issues of transparency, complexity and fairness.

- Citizens felt there is little transparency around how taxes are raised, and crucially how the money is spent by Government.
- Jurors felt that the system is hugely complex, with very few feeling clear about how much they pay, or what they are likely to owe at the end of the year.
- Fairness was primarily about people and organisations (in particular the 'super-rich', and multi-national companies) exploiting complexity to avoid paying the amount they owe.
 - Spontaneous accounts of fairness were rarely related to how the burden of taxation is spread across society more generally.
 - When this was raised, most felt 'everyone should pay the same percentage' while a minority felt that higher income groups might be able to shoulder a slightly larger burden.

Citizens felt that the system as a whole had grown complex through political 'tweaking' as different groups had managed to extract reliefs and exemptions from politicians over the years.

- There was a belief that ‘common sense’ should be applied, with a series of seemingly simple solutions (most notably a ‘flat tax’) raised spontaneously.

Over the course of the Jury, some of these views shifted significantly. In particular, Jurors developed an appreciation of the trade offs that are involved in almost any change to the tax system.

- The Jury as a whole came to understand that, while many ‘common sense’ solutions would be appropriate if the system were being designed from scratch, the legacy of the existing system means that even straightforward simplifications have clear winners and losers.
- A further, and connected realisation, involved the political barriers to change, and the fact that making significant change is inherently risky for politicians.

Jurors also developed an appreciation for the ways that different taxes interact.

- In particular, understanding the ‘regressive’ impact of consumption taxes led to some increased support for the idea of retaining a progressive income tax system overall.

Other background views, however, stayed constant or deepened across the two-day Jury.

- The sense that the system is characterised by a lack of transparency was confirmed as Jurors learnt more about its workings.
 - National Insurance, in particular, had been seen as a contributory scheme, rather than a tax. The revelation that it differs very little from Income Tax was widely seen as an example of duplicity and opacity in the system.
- Detailed examination of the effective tax rates of different income groups did not lead participants to question the overall distribution of the burden across society.
 - While they were concerned that any reforms should not place an extra burden on the poorest in society, there was little support for redistribution as a purpose of the tax system. However, jurors did feel the system should be proportionate to citizens’ ability to pay.

Jurors developed their own set of principles by which to judge the tax system. The system should be:

- **Transparent** in how revenue is raised and spent;
- **Simple** to understand and navigate;
- **Efficient** to collect and administrate;
- **Proportionate** to citizens’ ability to pay;
- **Fair**, with every person and organisation paying their correct sum;
- **Certain**, so everyone should know what they’ll owe, in a system that rarely changes;
- **Supportive**, with consistent advice and help for citizens; and

- **The system should not punish people who do the right thing, it should not discourage work, saving or planning for your family's future.**

Income taxes

Jurors spent time examining in detail the working of the two main income taxes, Income tax and National Insurance:

- There was little appetite to rebalance the sources of revenue away from taxes on income towards taxes on consumption or assets.
- There was little desire from citizens to alter the proportions of income paid in tax.

However, participants did feel that there was scope to make some changes to how income taxes are raised that would improve the system. These included:

- Combining National Insurance Contributions with Income tax to create one single 'tax on income' with one single Personal Allowance.
- If revenue could be raised elsewhere, increasing the Personal Allowance to take more people out of Income Tax.

On examination of the implications, Jurors concluded that shifting from the current progressive system to a flat income tax would be inequitable, particularly for the lowest income groups.

- They did however feel that, were they starting from a blank slate, the flat tax would be a better option.

Consumption Taxes

Jurors were accepting of consumption taxes but did not support a deliberate shift to increase the proportion of revenue being raised via this type of taxation.

- Jurors were scathing of the anomalies in the categorisation of goods for VAT, advocating a radical 'tidying up' of the VAT system, with life essentials including utilities to be zero rated, and everything else to be taxed at 20%.
- There was also felt to be room to increase the scope of consumption taxes by encompassing more 'unhealthy' consumer items such as high-fat and high-sugar foods.

Asset Taxes

Jurors found it difficult to support a move towards increasing the proportion of revenues generated from wealth taxes.

- In part, this was driven by uncertainty about how wealth was to be defined or measured.
- However, there was also some indication of principled opposition, rooted in the belief that people are 'improving their lives' by working hard, saving and building their own personal asset base out of money that has already been taxed.

- In particular, Jurors advocated abolishing Inheritance Tax as it was felt to punish people who do the right thing and save for their families.

Despite this, there are some opportunities for improvement and change:

- Council tax is a widely accepted levy, and Jurors felt that an up-to-date valuation and the introduction of new and more higher bands for Council Tax would be acceptable.
- Change to Stamp Duty Land Tax to: abolish the slab effect (which is a result of the fact that the rate applies to the whole value of the property); introduce more higher-level thresholds; and levy higher rates of tax on very expensive properties.
- The introduction of thresholds within Capital Gains Tax so that, at a higher level of gain, there is a 40% rate and include significant gambling wins (Lottery wins) within CGT.

Jurors also developed some broad suggestions that they felt could improve the system as a whole:

- **An independent body, responsible for advising publicly on the implications of changes to the tax system.** This body would provide cover for more radical changes and seek to reduce the temptation for politicians to ‘tweak’ the system for electoral gain, by acting as the guardian of the principles and offering guidance on the likely consequences of small changes to the system.
- **A renewed effort to communicate with the public about how tax is raised and how it is spent,** in order to renew the ‘permission’ to tax, and increase public understanding of the system.

2. Objectives and methodology

What is a Citizens’ Jury?

A Citizens’ Jury is an opportunity to understand where members of the public get to when they are given the time, space and information to consider an issue or policy debate in real depth.

Citizens’ juries tend to take place over a reasonably long period of time (often two or more days), and involve a small group of citizens, recruited to reflect society more broadly in terms of age, gender, social class, region, etc.

Through a series of presentations, panel discussions, small group exercises and plenary debates, participants receive unbiased, factual briefings on the issue from experts in the policy area, as well as being exposed to arguments and perspectives from the widest possible range of voices and viewpoints. They are then asked to develop their own recommendations for the way forward. Common outputs from Citizens’ Juries include:

- Citizens’ criteria for making decisions in relation to the issue;
- Suggestions for which aspects or principles of a system need to be protected, and which can be reviewed or reformed;
- New ideas, particularly for communicating the issues more

effectively.

Objectives: As part of their programme of work around *Paying for Tomorrow: The Future of Tax*, PwC commissioned BritainThinks to convene a two day Citizens' Jury, bringing together 22 members of the public from across Britain to spend time considering the UK tax system in detail.

The objectives for the Jury were:

- To understand what citizens think about the way the UK tax system is currently structured and balanced;
- To agree a set of guiding principles by which citizens think the UK tax system should operate; and
- To make recommendations for changes in the tax system in line with those principles.

Methodology: BritainThinks recruited 22 members of the British public, broadly representative of the nation's demographics in terms of age, gender, social class and ethnicity. The Jury took place in central London, and lasted two days. Jurors were from a range of locations across the UK:

- Greater London
- The South East of England
- Midlands
- The North
- Wales
- Scotland

3. Structure of the Citizens' Jury

Across the two days, the agenda was designed to allow Jurors to explore their background views, experience and knowledge of the tax system, before developing their knowledge and understanding of taxation in the UK through a series of factual presentations and expert discussion sessions. Jurors were then exposed to a number of perspectives and viewpoints on how the system might be changed in the future, before spending time in smaller groups looking at particular areas of taxation to develop their own recommendations.

The agenda for the two days is outlined below. For further detail regarding the content of the expert presentations and views of the panellists, please see Appendix 1.

Day 1:

- **Background views:** An extended session in which participants explored their existing experiences, views and knowledge of the tax system, and set out their own views of the principles by which they judge the system.
- **Expert presentation - John Whiting, Tax Director, Office of Tax Simplification:** John Whiting outlined the key reasons for taxation

and the principles that might be considered when making decisions about how a population should be taxed.

- **Knowledge building - the UK Tax System:** The Jury received factual information about the workings of the UK tax system through two exercises:
 - **An expert presentation from Paul Johnson of the IFS** - setting out similar information more systematically and in greater detail, and highlighting key characteristics of the ways that taxes are raised, such as the banding structure of income tax.
 - **A Quiz on the UK tax system** - setting out key facts around how much is raised by different types of tax, information about the spread of tax liabilities across the population in terms of, for example, income decile.
- **Panel discussion:** Jurors heard from four panellists representing a spread of political perspectives, each of whom set out their view of the principles that matter most for the UK tax system, and their ideas for how the system could be changed to better reflect those principles. The panellists were:
 - **John Christensen, Director of the Tax Justice Network**
 - **Rt. Hon. Dawn Primarolo MP, Deputy Speaker of the House of Commons, and former Paymaster General, HM Treasury**
 - **Fraser Nelson, Editor, The Spectator**
 - **Paul Johnson, Director of the Institute for Fiscal Studies**
- **Discussion session,** in which Jurors drew on all that they had heard, to develop their own account of the principles that matter for taxation in the UK.

Day 2:

The second day of the Jury was an opportunity for participants to explore and develop their thoughts about each of three key types of taxation, and to explore some areas for change with these categories. This was achieved through group discussions on the following:

- Each of the three different types of taxation, to deepen understanding of the how tax is raised against income, consumption and assets and how these taxes are experienced by those at different income levels and in different demographic groups.
- Some ‘category specific’ issues in which participants were asked to consider particular propositions for change.
- Tax issues that spanned the different categories of tax, i.e. the overall balance of taxation between income/consumption and assets.

At the end of Day 2, a number of Jurors were asked to present their guiding principles and recommendations for change to a panel including parliamentarians and civil servants

4. The Citizen’s journey

Across the two days, Jurors views and perspectives shifted significantly on a number of issues. In other areas, however, the process of deliberation served to confirm and deepen their opinions.

Background views of taxation in the UK

On arrival at the Jury, participants' initial views on the UK tax system were centred around concerns relating to the complexity and how this might undermine fairness, in the sense of ensuring that everyone pays what they owe.

- Complexity was seen to be a *prima facie* issue simply because it makes the system difficult to navigate and predict.
 - Simply knowing what you owe, is felt to be out of reach of most 'middle-income' taxpayers, never mind any comprehensive understanding of the system as a whole.

Complexity was also believed to undermine the fairness of the system, creating loopholes and exceptions that can only be exploited by those wealthy enough to afford the advice.

- Ultimately, Jurors felt it is the people in the middle who expected to pay their taxes without question and 'unfairly' to cover the deficits that are not made elsewhere in the system.

“There are different levels to the system. There’s the people at the bottom that don’t have to pay it, and the people at the top who dodge it and avoid it, and then there’s the majority in the middle who actually pay for it.”

“At the moment we are working hard and have to pay our tax, and although our contribution in the overall tax pot is quite small, we are the ones that are paying the most. Not like the celebrities who have accountants who tell them how to avoid paying it.”

“I think it’s a necessary evil, but it doesn’t appear to be a particularly simple or a particularly fair system.”

“We need an understandable system, one that everyone can understand, and where individual earners know what they are paying.”

Another top-of-mind concern related to the perceived lack of clarity, accountability and efficiency in public spending. For Jurors, understanding how public money is spent, and how well it is spent, was felt to be critical to give the government permission to tax in the first place:

- Jurors, for example, could think of many generic examples of what taxpayers' money is spent on (schools, hospitals, roads etc.), but still felt they lacked tangible evidence or specific examples to demonstrate that it is being spent correctly.
- A basic lack of a sense of the cost of different public services, and the simple amount of activity that is funded through taxation, fuelled

a concern that taxpayers are not getting value from a system which feels arcane, complex and opaque.

- Ring fencing was seen as the main way to ensure clarity around what money is spent on and the impact that this money is having.

“No-one is seeing anything that their tax is actually paying for.”

“If all the tax from buying cars and petrol was used to fix potholes in the roads then there wouldn’t be any.”

“I wouldn’t mind if the tax on unhealthy foods and alcohol went up as long as the money that was raised was used to lower the amount of tax on healthy things. But it wouldn’t be, it would just be put in the general pot. Where the money is going is a problem.”

Interestingly, these ‘top-of-mind’ conversations didn’t spontaneously cover the issue of whether the burden of taxation is fairly spread across the population.

- Unprompted discussion of fairness tended to focus on the question of avoidance/evasion and the unfairness associated with people and organisations failing to pay their correct amount of tax.
- When prompted to discuss the distributional fairness of the system, Jurors tended to think that the best expression of fairness would be ‘everyone paying the same proportion’.
 - A number of participants had read or heard about the idea of a flat tax, and the simplicity and clarity of this approach had real appeal for many.
 - For some, however, the idea of more progressive approaches was intuitive - with a minority expressing the view that wealthier people could afford to pay a higher proportion of their income in tax.
- While Jurors felt comfortable with the idea that taxes should be raised in a way that reflects people’s ability to pay, they tended to look negatively on any suggestion of using the tax system for redistribution.
 - In part, this is because Jurors tended to have a narrow (and often negative) understanding of the term ‘redistribution’ seeing it as related to the provision of welfare benefits, rather than in terms of the wider suite of public services funded through taxation.

What changed over the two days?

One of the key developments in citizens’ thinking over the two days was a growing appreciation of the difficulties in changing the UK tax system as it is currently structured, rather than having the luxury of starting from a ‘clean slate’.

- A greater understanding of the way in which the system in the UK has evolved over time, and that consequently every amendment will inevitably create winners and losers, meant that Jurors were more

mindful of who would lose out and more cautious of proposing whole-sale change.

- Achieving simplicity in the system was understood to be ‘easier said than done’ and ideas for change that had initially felt very much like ‘common sense’ initiatives, were often rejected when participants realised that these would build further complexity in to the system.
- Proposals for change were ‘tested’ against each of their principles and, only if they aligned, were they considered a feasible amendment to the system.

In particular, many Jurors’ starting point was to advocate taking a similar percentage in tax from everyone - a flat tax. However, following examination of how such a shift might impact on the current distribution of the tax burden, Jurors recognised that the legacy of the current system does make seemingly ‘common sense’ changes more complex.

“Some of the things that came up when we were talking, we thought that if we were starting from scratch, if we were just starting our own country now, we would do it like this. But what we are dealing with is an old system and it does feel like sort of digging something up and examining it and working out what bits to keep and what not to.”

Another significant idea that emerged over the two days was a concern that tax policy is overly political and decision-making is based on a short term outlook and political wrangling, rather than by clear principles for what is right and fair more broadly:

- In particular, Jurors were disillusioned by the idea that politicians might be scared to update or rationalise the system for fear of losing votes.

“Our system is probably better than others out there. It could improve but because of the way that the government is set up it probably won’t. We were talking about land tax earlier but there will be so many blockages. Even those politicians that are doing the right thing pull back on it because they won’t get voted for.”

Citizens did not drastically change their views in terms of concerns about the complexity of the system, although their understanding of *why complexity is a problem* became less about the potential to exploit loopholes and more about the principle of government transparency.

- The strong sense emerged that, as citizens, one should be presented with clear evidence to communicate how much is being raised in taxes and how that money is then spent.
 - Participants used the example of what some local authorities do with regards to Council Tax to illustrate their point i.e. publishing information that shows how taxpayers’ money was spent in the local area.

As mentioned above, the tax burden as experienced by individuals was broadly accepted at the outset of the Jury. At the end of the event, participants were largely in the same place, feeling the current system structures the burden fairly across the population, given that:

- Richer people pay more in income tax, but not much more proportionately when all other taxes are taken into account.
- Poorer people are not felt to be saddled with taxes they can't pay.
- Older people should and do pay less, because they have worked hard all their life & built their savings.

5. Citizens' principles for the UK tax system

Over the course of the Jury, citizens were asked to develop their set of guiding principles for the tax system. Participants were clear that there was no hierarchy with regards to these principles; rather they were all felt to be of equal importance.

The citizens' guiding principles were that the tax system should be:

- **Transparent:**
 - That there is openness about the need for the money raised and what it will be spent on.
 - This was seen as a question of 'permission' to raise tax
 - That there is a clear relationship between the tax and what it's used for, ring fencing it where possible.
- **Simple:**
 - That the system should have as few rules, exemptions and levels as possible
 - Any member of the general public should be able to understand what they owe and why.
- **Efficient:**
 - That taxes should be collected with the minimum of fuss and cost.
- **Proportionate:**
 - That people should be taxed in relation to their ability to pay.
 - Importantly, this approach was never described as 'redistributive', rather it was considered in terms of sharing the burden fairly across income levels.
- **Fair:**
 - That everyone who owes tax, pays it; there should be no special cases, loopholes, or playing politics to avoid paying.
 - While they saw a role for the tax system in encouraging economic activity generally, Jurors had little time for arguments around using the tax system to encourage investment in particular industries or sectors.

- **Certain:**
 - That everyone should know what they'll owe year to year.
 - That the system shouldn't change all the time.
- **Supportive:**
 - That there should be easy access to good quality, consistent advice and help.
 - That citizens should be treated as though they're honest rather than as they are trying to avoid paying.
- **The system should not punish people who do the right thing:**
 - That the system should not discourage work, saving or planning for your family's future.

6. Income Taxes

Jurors considered the two largest taxes on incomes: Income Tax and National Insurance. Their discussions were supported by a series of fact sheets setting out:

- The revenue collected by income taxes in the UK in 2012/13.
- The basic structure of the taxes, including the personal allowance, banding thresholds and percentage of income taken in each band.
- The incidence of the two main income taxes, broken down by income decile.
- Example cases of four salaries - £13,000 per year; £26,000 per year; £52,000 per year; and £104,000 per year - setting out how much is paid in each band, the effective combined income tax rate, and the amount of gross salary left once income tax has been deducted.

Jurors considered two key questions in relation to Income Tax:

- **Should the priority be removing people from Income Tax or reducing rates of Income Tax?**
 - In order to address this question, Jurors were provided information to explain the implications (in terms of tax incidence at different salary levels and revenue raised) of the following example changes:
 - Increasing the personal allowance to £15,000 (and bringing down the threshold for the higher rate of tax by £5,000);
 - Reducing the basic rate of income tax from 20% to 14%.
 - It was also explained that these two propositions would have the impact of reducing revenue raised by income tax by c.£27 billion.
- **Should we replace our progressive tax system with a flat tax approach?**
 - In order to address this question, Jurors were provided information to explain the implications (in terms of tax

incidence at different salary levels and revenue raised) of the following example change:

- Removing the progressive banding system, and replacing it with a flat tax set at 35%, alongside a £10,000 personal allowance.
 - It was also explained that this proposition would be broadly revenue neutral.

Overall, the current system by which income is taxed was broadly felt to be in line with the Jury's guiding principles. Considering the two main income taxes: Income tax and National Insurance Contributions, there was essentially no appetite for a move away from taxes on income as the main source of revenue for government towards taxes on consumption or assets. Nor was there any strong desire from citizens to alter the proportions of tax paid on income. However, participants did feel that there was scope to make some changes to how income taxes are raised that would improve the system.

Views of the current system

Taxes on income were felt to be a relatively painless way to raise a lot of money. PAYE was considered to be a highly efficient way to take money 'at source' and most participants reported not even noticing this coming out of their pay packets i.e. it was also an 'accepted' tax.

- Importantly, those who were self employed, or who had experience of self-assessment, felt that the system is much more complex than it needs to be, but saw this as a feature of tax generally, rather than a problem specific to income taxes.

"I just know that it has to come out of my wages, and I have to pay it."

"It is broadly fair in terms of the proportion of money people pay and that they are efficient in raising tax."

Once the system was more clearly understood, Jurors felt that the proportions paid in Income Tax across the population were reasonably fair and well balanced.

- While, from a simplicity perspective a single rate of taxation was instinctively attractive, Jurors also felt that the 'value' to the individual might be different at different points in the income scale - so taking 35% of the income between £10,000-£20,000 (for someone on a relatively low income) would feel very different to taking the same proportion of a higher paid person's income earned between £120,000-£130,000.
- At the same time, Jurors were clear that Income Tax should not punish people for earning large salaries. A significant minority of Jurors were unaware that the bands apply only to income above each threshold, and had assumed that higher rate taxpayers paid the

higher rate across all their income. Once this was clarified, there was much greater comfort with the progressive approach as a whole.

- The Personal Allowance as a ‘tax free’ allowance was also considered positively, as an important contributor to the overall fairness of the incidence of the tax.
- Income taxes were also understood to be a cheap tax for government to administer, another important criteria for Jurors.

“No, I don’t think we should have reduced taxes on income. It’s efficient, we don’t have a say on it, it just happens and it seems quite fair. The only thing we have a problem with is NI and the transparency with that, which could be solved by combining income taxes.”

The key issues that citizens had with taxes on income were in terms of the relationship between Income Tax and National Insurance.

- National Insurance was felt to be complicated and lacking in clarity.
 - Many participants had perceived National Insurance more as a saving scheme than a tax - believing there to be a strong link between NICs and entitlement to particular benefits such as the state pension and the NHS. Once they understood the system in more detail, they felt that there was very little difference (if any) between National Insurance and Income Tax. This led to strong calls for greater transparency, and ceasing the ‘pretence’ that National Insurance is something separate.
- The other feature of the current system that citizens took issue with, was the difference in the Personal Allowance thresholds for Income Tax and NI. Understanding that tax is paid on income between £7,957-£10,000 came as a surprise to many participants and was felt to go against the popular rhetoric that workers currently enjoy a ‘£10,000 tax free allowance’.

“National insurance is a bit sneaky. If it is just going into the tax pot then they need to tell us that. If we were being sneaky the other way then they would come down on us like a ton of bricks. I think before yesterday we all thought it went into pensions and the health service, not just the general pot.”

“The simplicity of it needs to improve as well. It should all be rolled into one. Politically that may not be possible. But for transparency, simplicity it would be great.”

“They are taking it off us end of, so they should just be upfront about the whole amount.”

“The difference in personal allowance. It just kind of woke us up around the table that we aren’t actually getting £10,000 tax free.”

“It is shocking because the government has told low earners that you can earn £10,000 before you have to pay tax, but that’s not true. You can only earn £7950 and then you have to pay tax...I think on low-earners that situation is desperately unfair.”

The scope for change in relation to taxes on income therefore came largely from attempting to simplify the system so that the general public are more easily able to understand the basics of the system.

Recommendations for change

Through their discussions generally, and consideration of the arguments for and against the specific changes mentioned above, Jurors reached the following conclusions on how taxes on incomes might be reformed in the future:

Getting rid of National Insurance and having a single tax on income

There was a strong sense that National insurance should be scrapped by fully integrating it with Income Tax and, as a consequence, having a single personal allowance that genuinely is ‘tax free’.

- The idea that these two taxes should be kept separate felt untenable as soon as participants learned that there was no discernable difference between the two, such as ring fencing the revenue raised by NICs.
- Furthermore, the continued separation of these taxes was also understood to be due to political imperatives rather than any ‘common sense’ decision-making. Many participants actually felt they had been deceived about the particulars of NI and felt that this move, through simplifying the system, would lead to greater transparency and broader understanding.

“You should have an actual tax free allowance because that is what it is called and what it should be”

“By merging the two, we wouldn’t have the misconception that you are paying your National Insurance towards your pension, when in actual fact its just going into the same pot and I think that needs to be just a little bit more transparent. And the easiest way to us seemed to be to merge the two, we don’t see why it needs to be separate.”

“The main point is that there is a lack of transparency. We all thought National Insurance Contributions were going into pensions and the NHS. If the shoe was on the other foot you would be asking us why.”

During the final session of the Jury, the expert panel raised the issue of the exemption of older people from the National Insurance system. Jurors felt that this could be accounted for, perhaps through an extension to the existing age-related increase in the Personal Allowance which is available to many people over the age of 65.

Raising the Personal Allowance to take people out of Income Tax (with a consequent reduction in the higher rate threshold)

Should the revenue be available elsewhere in the system, Jurors favoured an increase in the Personal Allowance over a general reduction in the basic rate of Income Tax. This was primarily a result of Jurors decision to prioritise tax savings for people on the average salary or below, over savings for those with larger than average incomes.

- Examining the case studies, Jurors felt that compared to reducing the basic rate, raising the threshold provided a more meaningful reduction to the person on the lowest salary (£13,000). Meanwhile both options offered almost the same saving for the person near the average salary.

“This person on £13,000, they do better out of the [personal allowance] raise, and this person on £26,000 they get pretty much the same tax cut. They’re the ones that matter most to me, I think”

Alongside these arguments, Jurors identified a number of other arguments that make raising the threshold an attractive proposition:

- Raising the Personal Allowance would incentivise people on lower incomes to earn more.
- It could make entry-level jobs more attractive. This would be especially beneficial for anyone considering a career switch, as the loss of earnings associated with ‘starting at the bottom’ in a new sector can often put people off taking a career path that may be much better for them (financially and in terms of their life satisfaction) in the longer run.
- Thinking about the issues raised by Fraser Nelson during the Day 1 panel debate¹, Jurors felt that a higher threshold may beneficially soften the impact of benefit withdrawal for lower earners who have recently entered the job market, and as such, incentivise them to take up more paid employment.

“I just know so many people who are so much happier because they dropped out of one job, retrained and got themselves a new career. Lots of people don’t do it, because starting again in an entry level job on £15-20,000 is really hard. This might make that a bit easier, a softer landing”

While extending the Personal Allowance in this way is very attractive, Jurors found it hard to select a way of raising the lost revenue through other taxes. Their view was that the benefit to lower earners may be undermined if the difference is raised through consumption taxes, but they were unconvinced by the practicality and fairness of wealth taxes as an alternative source. Nonetheless, if the difference could be made up through other means (or by

¹ Please see Appendix 1 for an outline of the points of view put forward by each of the panellists.

spreading the impact across a range of taxes), increasing the threshold would be a priority for the Jury.

Introducing a flat tax - with a £10,000 personal allowance, and 35% rate thereafter

Whilst Jurors didn't in the end endorse the flat tax as an amendment to the system as it stands, the flat tax was felt to be a good way to structure a system 'from scratch'.

- Jurors felt that the benefits of a flat tax - in terms of simplicity, clarity and transparency - represent important ideals to which any system should aim.

The flat tax was an idea that many Jurors had spontaneously raised as a means to reduce complexity in the system and to increase fairness. The concept of a flat tax felt simple and easy to grasp compared to the current system of banding. It also felt 'certain' in that there would be no changes or surprises in relation to what one could expect to pay, even as your income increased.

- Finally, the idea that everyone would pay the same percentage of their income simply 'felt fair'.

However, following an in-depth discussion on the proposition and the financial implications of a flat tax for individuals earning different amounts of money, the idea felt less appealing.

- The key reason that a flat tax was rejected was that moving from the current system would result in an 'unnecessary' tax cut for the richest people and an increase in the amount paid by the lower income earners.
 - The idea that the impact on lower income earners could be ameliorated through the benefits system was rejected by Jurors, as they were keen that any changes should reduce, rather than increase, reliance on benefits.

"I think if we were one of those states after the breakup of the Soviet Union, this would be the one to go for. But you just can't do it here and now, can you?"

7. Consumption taxes

Jurors considered two main areas of consumption tax: VAT and 'behavioural taxes' including alcohol and tobacco duties, as well as fuel duty and other 'green taxes'. Their discussions were supported by a series of fact sheets setting out:

- The revenue collected by consumption taxes in the UK in 2012/13.
- The basic structure of the taxes, including banding, an overview of exemptions, and the main reliefs.
- The incidence of consumption taxes, broken down by income decile.

Jurors were also provided with information setting out a range of arguments drawn from the media for two specific discussions:

- **Would it be better to charge VAT at a single rate for all goods?**
- **Does it make sense to use the tax system to change behaviour?**

Overall, Jurors were accepting of consumption taxes but did not support a higher proportion of tax revenue being raised via this type of taxation. There was some sense that this taxation is in effect a double tax, but overall this was not a top of mind concern. Rather the ‘selection process’ by which certain goods/services might have a tax levied against them was more of an issue, with Jurors wanting some ‘tidying’ up of the VAT system. There was also felt to be scope to increase the scope of consumption taxes by encompassing more ‘unhealthy’ consumer items such as high-fat and high-sugar foods.

Views of the current system

Firstly, Jurors recognised that consumption taxes raise a lot of money and do so in a fairly simple way.

- They were also felt to be taxes that are accepted by taxpayers (especially VAT); paying them feels generally painless.

The idea that people have a choice about what they buy means that there is also some sense that, as a consumer, one has a choice in how much in consumption taxes one pays.

- This was especially felt to be the case with regards to the ‘sin items’ (e.g. cigarettes), and the fact that the essentials are, in principle, exempt was felt to be fair.

The idea that ‘sin taxes’ could be levied to change people’s behaviour was accepted as a legitimate aim of taxation.

- If, however, a tax ‘failed’ to significantly reduce the number of consumers, the acceptability of the tax remained. In general, the feeling was that tax has to come from somewhere, and undesirable behaviours is a good place to start.

Where consumption taxes were felt to perform less well against the guiding principles, was largely in terms of transparency and fairness.

- Not having a clear understanding of what is or isn’t VAT-rated means that the system was felt to lack clarity.
 - When it comes to VAT, your ability to reduce the cost of your weekly shop by reducing ‘luxuries’ and focusing on zero-rated essentials is hampered if you can’t see what is and isn’t VAT rated.
 - Similarly, the behaviour change impact was felt to be less where the amount being paid in tax wasn’t explicit.
- Examination of which products are VAT-rated and which are not generated a strong sense from the Jury that the rules were arbitrary and subject to political wrangling.

- For Jurors, the principle of not taxing essentials should mean that necessities such as utilities ought to be zero-rated.

As a slightly separate issue, fuel duty simply felt like a high tax for participants, for whom driving often felt like an unavoidable part of their lives rather than something they could choose to cut down on or stop altogether.

- The additional issue raised here was that reducing the tax burden for those with more fuel-efficient cars had the consequence of penalising those who can't afford new/more efficient cars.

“It penalises people who have to drive because of where they live and also bus companies who use a larger amount of fuel. And the reductions aren't fair, only people on a certain level of income can afford these types of vehicles.”

Recommendations for change

Consumption taxes are generally thought to meet most of the Jurors' principles well:

- They are accepted by the public and efficient to collect;
- They are proportionate to ability to pay in the sense that people can choose how much to consume, based on their income;
- Behavioural taxes incentivise people to do the right thing.

Through their discussions generally, and consideration of the arguments for and against the specific changes mentioned above, Jurors reached the following conclusions on how taxes on consumption might be reformed in the future:

“Tidy up” the VAT system

Examining the evidence, Jurors learnt that consumption taxes can often have a regressive effect, due to the higher proportion that consumption represents of less affluent people's disposable income. As such, Jurors felt that a single, lower rate of VAT raised on all consumption would not be fair to people on lower incomes.

However, the complexity of what is and isn't VAT-able (and the additional complexity offered by the three rates of VAT) led Jurors to recommend that the VAT system could, and should, be amended in a very 'whole sale' manner:

- The term 'essential' needs to be defined clearly, and all essentials should be zero-rated.
 - The Jurors defined essentials as being those goods and services that every person needs to sustain life. This list would include all utilities, staple foods and things like mobility aids for people with disabilities.
- Beyond that there should be one rate of VAT - 20% is thought to be fine and 'working now'.

“A pasty is a high fat, high salt non essential food. All essential things like water and gas should be zero-rated because you need them to live. But everything else is a lifestyle choice. What you did with the pasties was focus on one thing, and that was wrong.”

“Whether a gingerbread man has chocolate on it or not, whether a pasty is hot or cold, its ludicrous.”

Keep, and extend “sin taxes” to include things like unhealthy choices
Jurors were supportive of sin taxes and, conversely, came to see some value in tax reliefs to encourage good behavior (although it was recognised that these do lead to complexity, and potentially ‘loopholes’, in the system).

There was scepticism about whether these taxes really do change behaviour but this was not thought to be a particular concern as the behaviours are likely to result in a need for increased spend from the state and it was considered fair that people should contribute to those additional costs.

“If you’re a smoker or a drinker then you are still going to do it, it doesn’t matter how much tax they put on it.”

Jurors felt that support for behaviour change taxes could be strengthened if there was a clear, communicated relationship between the additional taxes raised and how it’s spent to deal with the ‘sins’.

- For example, money raised through sin taxes on sugary foods, cigarettes and alcohol should, ideally, be ring-fenced for health provision.

Jurors felt that sin taxes could in principle be extended to include more products, for example a sin tax could be applied to high fat, salt and sugar products, clearly shown on the label.

- One Juror emailed following the event to suggest that a further area to consider might be around the decriminalization of some classified drugs (primarily cannabis), and the imposition of a high ‘sin tax’ on use thereof.

The Jury concluded that the introduction of further sin taxes and the existence of tax benefits for ‘good choices’ would also encourage innovation which would be beneficial to everyone.

- This could include, for example, lower emission vehicles, e-cigarettes, etc.

8. Wealth and asset taxes

Within this category of tax, Jurors considered four taxes that are paid by citizens (rather than by businesses): Stamp Duty Land Tax (SDLT), Council Tax, Capital Gains Tax (CGT) and Inheritance Tax. The discussions were supported by a series of factsheets setting out:

- How much SDLT one is liable to pay on properties of different values.
- Who pays Council Tax and how the amount owed is calculated by a valuation and banding of properties. It was also explained that the valuations on which Council Tax is determined date from 1991 in England and 2003 in Wales.
- When people would pay CGT and what exactly is taxed (i.e. on the profit you make, not a proportion of the total sale price) as well as the percentage at which it is levied.
- What Inheritance Tax is, who is liable to pay and the percentage above the threshold at which it is levied.

Jurors were also provided with information to help them consider two propositions relating to if/how assets could be taxed:

- **Reforming the way in which property is taxed**
 - In order to address this overarching proposition, Jurors were given information to explain how property is currently taxed at point of purchase, during occupancy/ownership and at point of sale. They then debated specific propositions for change relating to each of these taxes, which were:
 - Is there a case to remove SDLT?
 - Is there a case to reform SDLT so that it is less of a 'slab' tax?
 - Should taxes on property be changed to better reflect the current value of that property, for example by changing Council Tax bands, introducing a 'Mansion Tax' or having your main residence subject to CGT?
- **Whether to abolish or re-design Inheritance Tax**

Jurors found it difficult to support a move towards increasing the proportion of revenues generated from wealth taxes. In part, this was driven by uncertainty about how wealth was to be defined or measured - leading to concerns that people could end up having to pay tax for owning particular properties, without necessarily having the income to meet the liability.

However, there was also some indication of principled opposition, rooted in the belief that people are 'improving their lives' by working hard, saving and building their own personal asset base out of money that has already been taxed. To this extent, some wealth and asset taxes are thought to be punishing those people that try to do the right thing. The most inflammatory example is Inheritance Tax which, even though the threshold is beyond what most people would be subject to, is considered fundamentally wrong, on principle. Other attempts at defining and valuing wealth and then taxing it are considered fraught with problems and to be making moral judgements against people who have done well.

Despite this, there are some real opportunities for improvement and change:

- Council Tax is a widely accepted levy, and Jurors felt that an up-to-date valuation and the introduction of new and more higher bands for Council Tax would be acceptable.
- Changes to Stamp Duty Land Tax to abolish the slab effect and introduce more higher level thresholds and higher rates of tax on very expensive properties.

Views of the current system

Jurors appreciated that taxes on assets do raise a lot of money for the Treasury, and felt that the overall balance between this type of taxation and consumption/incomes taxes was about right.

- In addition, those taxes in this category with which participants were most familiar e.g. Council Tax, was considered both legitimate and acceptable. It was also understood that given the very tangible nature of property assets, valuation and taxation of those assets is made easier.

On balance, Jurors did feel that the highest value properties were probably under-taxed currently and represented a potential new source of tax revenue.

- Those properties owned by overseas business and extremely wealthy non-domiciled individuals, were drawn upon as examples of high-value/under-taxed assets.
- Properties which are left unoccupied for long periods of time (for example if the owner lives abroad or in another part of the country for the majority of their time), were also felt to be an issue for asset taxation.

On a more principled level, Jurors often objected to asset taxes on the understanding that individuals will have bought those assets with hard-earned money that has already been taxed. This was felt particularly keenly in the case of Inheritance Tax and also drawn on as an argument against the introduction of new asset taxes such as mansion tax. Jurors felt that:

- Taxes on assets can feel like they punish success and aspiration.
- They are also felt to unfairly reduce the ability for individuals to do a very basic thing in their lifetimes, which is to build and save wealth to pass on to their children and subsequent generations.

Jurors also appreciated the difficulty in defining what wealth is and at what levels such a definition applies. For example:

- Participants raised the fact that whilst many people may be asset-rich i.e. have a house likely to be worth several hundreds of thousands of pounds, they could at the same time be relatively ‘cash poor’ or without a significant source of income.
- This was thought to be a particular concern for older people whose wealth/assets reflects a lifetime of hard work rather than necessarily their current employment/income status. As such, there were concerns that asset taxes could contravene the principle that taxes

should be proportionate to ability to pay, if, for example, someone might be required to sell their family home to settle a tax bill.

“It would be fine for them to re-band it every five years or something like that, but my wages haven’t increased in the same way as my house.”

“We need to revalue everything and yes it would be good to introduce higher rates, but need to be careful to be aware of cases where an elderly couple with little money but high valued house by chance.”

Recommendations for change

Reforming SDLT to remove the ‘slab effect’

Jurors were keen to remove the ‘slab’ effect of SDLT and understood that this was because the amount is levied against the total value of the property. As such, their recommendation was that the SDLT thresholds should be revised so that taxpayers are only charged on the ‘next pound’ after each threshold has been exceeded. Jurors debated the ‘slab effect’ and decided:

- That it is a peculiar feature of SDLT that unfairly penalises home-buyers whose new properties are only just in a higher bracket.
- That reforming SDLT to remove the slab effect could have a positive impact on the housing market given that the current structure might discourage first-time buyers from entering the market, as well those wanting to ‘upgrade’ from their first property to a second one.

Jurors also felt that SDLT could be reformed by revising the thresholds, in order to better reflect the average value of properties currently and shift the burden of taxation to those buying the highest value properties. The recommendation was therefore to increase the minimum threshold against which the tax could be levied and add in further threshold at the top to capture additional tax revenue from those purchasing the most expensive properties.

“It makes it more curved as opposed to jumpy. So it sounds a bit fairer but that is a lot of revenue there so the question is where that will come from. I suppose you could up the amount for people in the top band.”

Re-banding Council Tax

Jurors were in full agreement that the valuations on which the Council Tax bands are currently based should be reviewed and updated in line with current property prices.

- What was felt to be important was there should be a greater number of bands overall as well as additional higher bands, so as to reflect the real range of house prices.
- It felt strange to participants that valuations on which council tax is based in England had not been updated since 1991, and given the widespread understanding of how much property prices have changed

over the past twenty or so years, they considered a re-banding as long overdue.

- It was also felt that there should be a greater difference in the tax paid by those living in a low-banded property compared to someone living in a high-banded property. Jurors felt that Council Tax for those in the top band is currently very cheap and too low. Altering Council Tax in this way felt like a fair change to make, unlike a Mansion Tax, which was felt to carry more of a moral judgement and would be unlikely to raise very much.

“Realistically, who has a house for £40,000 these days? It’s just become an irrelevant band.”

“The [council tax] banding needs to be looked at again. To make it fairer to everyone because at the moment if you have a property that’s worth 5mill and another worth 400,000 and they are paying the same. It also needs to be proportionate to the area in terms of the average price of property.”

“If someone is living in a £2million house that can’t afford to pay extra they should just downsize. That is just the cost of living and they have to adjust to that. Even if they have been living in the same property for 25 years.”

“I don’t think [the Mansion Tax] sounds very fair. They should just change the council tax bands.”

Abolishing or re-designing Inheritance Tax

Jurors had particularly strong views on Inheritance Tax and felt that on principle the tax should be abolished rather than reformed. Crucially, it was felt to contravene the principle that the tax system should not discourage or penalise citizens from doing the ‘right thing’; in this case working through your life and saving money for the benefit of your family.

It was also felt more starkly to be a ‘double tax’ (compared to say VAT) which was felt to unfairly punish those hard working citizens who had already paid tax on their income over their lifetimes. Finally, citizens noted that given the total contribution of Inheritance Tax is relatively low, the resultant loss in revenue from abolishing it, could be recouped in other ways.

“It’s just unfair. Someone has been paying income and asset taxes all their lives and then they’ve gifted their property to their children and they are taxed on it, whilst they are grieving as well. I think it’s a tax too far.”

“It has probably been the most unpopular tax over the last two days has been Inheritance Tax, so they should just scrap it. It doesn’t bring in that high a proportion of the revenue anyway.”

“[The threshold is] not very high, considering property prices nowadays. It’s also not different regionally and property prices in London are much higher. That’s not fair, it should take that into consideration.”

Additional recommendations for asset and wealth taxes

During the course of deliberations on the above propositions for change, Jurors suggested three additional changes to asset taxes which they felt would bring this area of taxation more in line with the set of guiding principles they had developed. These recommendations were not debated in as much detail as the above propositions and participants stated the need for further information about the potential implications of such changes before fully committing to them. However, at face value, the following recommendations were felt to be offer opportunities to improve the system:

- Bring capital gains above a certain level in line with income tax.
- Levying tax on large lottery wins.
- Introducing a Land Tax to incentivise land-owners to develop their land and ensure it is productive.

“There should be a tax on big lottery winners. All they have done is just put a £2 bet on and walked away with millions so they should definitely be taxed.”

“If you’ve won £75million on the Lottery you haven’t had to pay anything for it and yet you tax the wealthy, and they have worked a lot to get where they are.

“We didn’t know how much it would raise, probably not a lot, but we did think that there should probably be tax on big Lottery winners.”

They have just put a £2 bet on, they should be taxed.”

9. Broad ideas for improving taxation in the UK

In addition to the specific recommendations for change put forward by the Jury, there emerged two over-arching themes that participants felt should be taken into account by government when deciding upon future tax policy.

The need to reduce the influence of political short-termism on the tax system

Over the course of the Jury, participants developed a deep appreciation of the complexity of the tax system, and the difficulties of reforming a system when every decision has clear winners and losers. However, they also felt that the system is made more complex because politicians make decisions with an eye to short term electoral risk and reward, rather than a set of enduring principles that the system as a whole should deliver.

- Jurors were disheartened to learn, from both the expert presenters and the panellists on Day 1, that the ‘trickier’ decisions relating to

taxation are often avoided by politicians who fear losing popular support, even if these are reforms that would help.

“You’ve got to get the political thing upfront. That’s the fundamental thing that’s coming across. Then you’ve got the ideals but unless you get past that finishing line, so to speak, we’ve had it really. We are wasting our time. I think that’s what everyone is thinking. We are dreaming up all of these wonderful things and then there’s the political problem.”

“I think it’s an inherent problem really in the actual subject because if everybody is agreeing about what needs changing but then actually can’t get it over the finish line. So there’s a really big insidious problem in there somewhere and so us talking about it and deciding that something is a good idea, is kind of not the issue then.”

Jurors felt that many of the reliefs and exemptions that make the system complex are a result of special pleading and ‘deal-making’ between politicians and businesses, which result in the kinds of lack of transparency that undermines trust more generally. Similarly, there was a sense that politicians make changes to thresholds and tax rates, more with an eye to winning over particular groups of voters, than to the integrity and clarity of the system as a whole.

- Participants commented that the results of this kind of short-term ‘tweaking’ of the system leads to an erosion of trust in politicians as a whole. Examples such as the contradictory nature of the VAT system, and specific episodes such as the Pasty Tax were seen as critical to the broader mistrust of politicians.

“For the ordinary person on the street that [Pasty Tax episode] just makes politicians all look ludicrous.”

Jurors developed a recommendation for an **independent advisory body**, similar to the Office for Budget Responsibility, whose role would be to provide advice on the ways that taxes are raised, with a remit to make public the implications and effects of changes to the tax system enacted by politicians. Jurors felt that this body might help to ensure that politicians are forced to balance short-term political gain with the wider integrity of the system.

“That’s why we called for an independent body really because what we have learnt is that a lot of decisions can be political and I think that’s why there is an independent body needed.”

“We are not suggesting that the independent body gets the final say. The power of what to spend it on is down to the government in power. It’s the way that they collect the money that the body can do.”

The need for better communication and transparency around what taxes are used for, and how they are raised

Citizens felt that the baseline “permission” to tax must stem from an understanding of what the revenue raised will be spent on. It was felt to be a basic rule of thumb that people shouldn’t be asked to pay when they don’t know what they are contributing towards.

While Jurors recognised that communications couldn’t remedy this situation completely, not least because there is also a need for citizens to be interested enough to pay attention or seek out information. However, they felt that central Government does not take reasonable steps to make the information accessible and simple for the general public.

- The commonly held misconception around the role and purpose of National Insurance was seen as proof-positive of the absence of clarity and simplicity in the way that tax is communicated to citizens in the UK.
 - For many Jurors, the confusion around National Insurance was seen even more negatively, to indicate almost a willful obfuscation of this part of the tax system.

“A lot of people had the impression that your national insurance contributions were either paying for your pension or the NHS that’s not the case, and a lot of people got really quite angry when they found out it wasn’t the case.”

This concern led to a call from citizens for more effective and transparent communication about the tax system.

- Jurors concluded at the end of the two days that there was an obligation on the part of government to proactively and effectively communicate to the public about the tax system in order to build trust and a greater sense of fairness.
- Jurors pointed to good examples of communication coming from local authorities in which the total council expenditure is outlined and this account is shared with council taxpayers in the local area.

“We learnt a lot here. We are very ignorant of the tax system. We do need HMRC or the government to communicate this to us simply. You have got to eliminate fallacies in the system, so things like NI. You need to come clean about it and tell people that it is actually a tax. A lot of people think it goes into the NHS or pensions.”

Appendix 1

Below is a detailed outline of the Jury agenda, including the content of the expert presentations and views of the panellists on Day 1:

Day 1:

- **Expert presentation - John Whiting, Tax Director, Office of Tax Simplification:** John Whiting outlined reasons for tax and principles that might be considered when making decisions about how a population should be taxed, looking back at the history of taxation. His presentation introduced the idea of there being three broad categories of tax - taxes on income, taxes on consumption and taxes on assets/wealth. The presentation also highlighted some of the ‘stress points’ that historically operate within tax systems and the trade-offs that governments have to take into consideration when attempting to change the balance of taxes. The presentation was followed by a Q&A and a group discussion in which Jurors considered how the principles that John had introduced might relate to those they had raised earlier.
- **Knowledge building - the UK Tax System:** The Jury received factual information about the workings of the UK tax system through two exercises:
 - **An expert presentation from Paul Johnson of the IFS** - setting out similar information more systematically and in greater detail, and highlighting key characteristics of the ways that taxes are raised, such as the banding structure of income tax
 - **A Quiz on the UK tax system** - setting out key facts around how much is raised by different types of tax, information about the spread of tax liabilities across the population in terms of, for example, income decile
- **Panel discussion:** Jurors heard from four panellists representing a spread of political perspectives, each of whom set out their view of the principles that matter most for the UK tax system, and their ideas for how the system could be changed to better reflect those principles. The panellists were:
 - **John Christensen, Director of the Tax Justice Network**, who set out his view that the priority should be ensuring that larger companies and wealthier individuals contribute more fully to the system through taxation, and that the UK should ensure it leads the charge to prevent competition for international business leading to a ‘race to the bottom’ as countries seek to secure business investment through offering tax incentives and special tax treatments that might impact negatively on the ability of other countries to collect their fair share of revenue from taxable profits.
 - **Rt. Hon. Dawn Primarolo MP, Deputy Speaker of the House of Commons, and former Paymaster General, HM Treasury** who argued from her own personal perspective that there is a

need to find a way to tax wealth more effectively in the UK, and that the political implications of taking action to simplify the system (for example by removing reliefs for particular products or industries) makes it difficult for MPs to vote for significant or radical change to the tax system

- **Fraser Nelson, Editor, The Spectator** who made the case for looking at the way that withdrawal rates for benefits, interact with the basic rate of income tax to disincentivise work for people on the lowest salaries
- **Paul Johnson, Director of the Institute for Fiscal Studies** who argued for bold steps to be taken to simplify the tax system, including reconsidering the separation of National Insurance and Income Tax, and the complexity of the VAT system

Day 2:

The second day of the Jury was an opportunity for participants to explore and develop their thoughts about each of the three types of taxation, and to explore some areas for change with these categories. This was achieved through group discussions on the following:

- Each of the three different types of taxation, to deepen understanding of the how tax is raised against income, consumption and assets and how these taxes are experienced by those at different income levels and in different demographic groups.
- Some ‘category specific’ issues in which participants were asked to consider particular propositions for change.
- Tax issues that spanned the different categories of tax, i.e. the overall balance of taxation between income/consumption and assets.

At the end of Day 2 a number of Jurors were asked to present their guiding principles and recommendations for change to a panel including parliamentarians and civil servants