



# House of Commons

## NOTICES OF AMENDMENTS

given on

**Thursday 1 May 2014**

*For other Amendment(s) see the following page(s) of Supplement to Votes:  
28-34*

### PUBLIC BILL COMMITTEE

#### FINANCE (No. 2) BILL

**(Except Clauses 1, 5 to 7, 11, 72 to 74 and 112; Schedule 1; and certain new Clauses and new Schedules.)**

Ed Balls  
Chris Leslie  
Shabana Mahmood  
Cathy Jamieson  
Catherine McKinnell

**11**

Clause **30**, page **30**, line **8**, at end insert—

- (3) The Chancellor of the Exchequer shall, within six months of the passing of this Act, publish and lay before the House a report setting out the impact, over the next three years, of the changes made to the Corporation Tax Act 2009 by this section.
- (4) The report must in particular set out—
  - (a) how much additional tax revenue the measures introduced by this section are expected to generate to the UK Exchequer, for each year in which they are in operation; and
  - (b) the impact of those measures on revenues lost to the Exchequer as a consequence of tax avoidance schemes, for each year in which they are in operation.’

Ed Balls  
Chris Leslie  
Shabana Mahmood  
Cathy Jamieson  
Catherine McKinnell

**12**

Clause **35**, page **36**, line **18**, at end insert—

**Finance (No. 2) Bill, continued**

- (16) The Chancellor of the Exchequer shall, within three months of Royal Assent, undertake a review into the impact of the changes made by this section to the number of community amateur sports clubs in the UK.
- (17) The report referred to in subsection (1) above must in particular examine—
- (a) the value of company profit donations to community amateur sports clubs over the last four years;
  - (b) the amount of Class 1 national insurance contributions paid by community amateur sports clubs, and
  - (c) the average cost to community amateur sports clubs in order to retain their CASC status.
- (18) The Chancellor of the Exchequer must publish the report of the review and lay the report before the House.’.

*Pension flexibility: Treasury analysis*

Ed Balls  
Chris Leslie  
Shabana Mahmood  
Cathy Jamieson  
Catherine McKinnell

NC8

To move the following Clause:—

- (1) The Chancellor of the Exchequer shall, within six months of this Act receiving Royal Assent, publish and lay before the House of Commons any analysis prepared by the Treasury prior to the publication of Budget 2014 relating to the impact of changes made by sections 39 to 43 of this Act to Schedules 28 and 29 to the Finance Act 2004.
- (2) The information published under subsection (1) must include—
- (a) any assessment made of the impact of the provision for independent face to face guidance on the 2004 Act;
  - (b) the distributional impact, by income decile of the population, of changes made by sections 39 to 43 of this Act;
  - (c) a behavioural analysis; and
  - (d) the financial risk assessment.’.

Ed Balls  
Chris Leslie  
Shabana Mahmood  
Cathy Jamieson  
Catherine McKinnell

13

Clause 45, page 43, line 6, at end insert—

- ( ) The Chancellor of the Exchequer shall carry out reviews of the effects of the operation of the provision made by or under this Clause.
- ( ) The first review must be completed before the end of the period of five years beginning with the date on which section 45 of this Act, so far as it inserts this section, comes into force.
- ( ) Subsequent reviews must be completed before the end of the period of five years beginning with the date on which the previous review was completed.
- ( ) A report of each review must be laid before both Houses of Parliament.
- ( ) A report of each review must be made available to the Treasury Select Committee.’.

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**Finance (No. 2) Bill, continued**

Ed Balls  
Chris Leslie  
Shabana Mahmood  
Cathy Jamieson  
Catherine McKinnell

14

Clause 47, page 43, line 35, at end insert—

- (5) (a) The Chancellor of the Exchequer shall, within six months of this Act receiving Royal Assent, undertake a review of the impact of changes made by this section to the Income Tax (Earning and Pensions) Act 2003 (share incentive plans) on—
- (i) the uptake of Share Incentive Plans;
  - (ii) changes made to the maximum value of Share Incentive Plans that can be awarded to an employee;
  - (iii) changes made to the maximum amount of an employee's salary that can be used to purchase Share Incentive Plans;
  - (iv) the types of business using Share Incentive Plans.’.

Ed Balls  
Chris Leslie  
Shabana Mahmood  
Cathy Jamieson  
Catherine McKinnell

15

Clause 68, page 61, line 39, at end insert—

- ( ) The Chancellor of the Exchequer shall, within six months of the passing of this Act, publish and lay before the House of Commons a report setting out the impact, over the next three years, of the changes made to the Corporation Tax Act 2009 and the Income Tax (Trading and Other Income) Act 2005 by Schedule 13.
- ( ) The report must in particular set out—
- (a) how much additional tax revenue the measures introduced by this section are expected to generate to the UK Exchequer, for each year in which they are in operation; and
  - (b) the impact of those measures on revenues lost to the Exchequer as a consequence of tax avoidance schemes for each year in which they are in operation.’.
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