



House of Commons
NOTICES OF AMENDMENTS
 given on
Thursday 5 June 2014

For other Amendment(s) see the following page(s):
 Finance (No. 2) Bill Committee 53-61 (Session 2013-14)

PUBLIC BILL COMMITTEE

FINANCE BILL

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

Mr David Gauke

28

Clause 166, page 120, line 19, after “to” insert—
 “(a) in England and Wales, a fine, or
 (b) in Scotland or Northern Ireland,”

Mr David Gauke

29

Clause 166, page 120, line 19, at end insert—
 “() The reference in subsection (2)(a) to a fine is to be read as a reference to a fine not exceeding level 5 on the standard scale in relation to an offence committed before section 85(1) of the Legal Aid, Sentencing and Punishment of Offenders Act 2012 comes into force.”

Mr David Gauke

30

Clause 167, page 120, line 27, after “exceeding” insert—
 “(i) in England and Wales, £20,000 or, if greater, three times the duty which is unpaid or the payment of which is sought to be avoided,
 or
 (ii) in Scotland or Northern Ireland,”

Mr David Gauke

31

Clause 167, page 120, line 40, at end insert—
 “(5) Section 85(1) of the Legal Aid, Sentencing and Punishment of Offenders Act 2012 does not apply in relation to the offence under subsection (1), but where

Finance Bill, *continued*

such an offence is committed before section 85(1) comes into force the reference in subsection (2)(b)(i) to £20,000 is to be read as a reference to the statutory maximum.”

- Mr David Gauke 32
 Clause 212, page 141, line 3, leave out “tax”
- Mr David Gauke 33
 Clause 212, page 141, line 9, leave out “resulting from the same tax arrangements” and insert “and the chosen arrangements;”
- Mr David Gauke 34
 Clause 212, page 141, line 13, after “it” insert “and the chosen arrangements”
- Mr David Gauke 35
 Clause 222, page 151, leave out line 18
- Mr David Gauke 36
 Schedule 28, page 536, line 6, leave out “tax”
- Mr David Gauke 37
 Schedule 28, page 536, line 15, leave out “resulting from the same tax arrangements” and insert “and the chosen arrangements;”
- Mr David Gauke 38
 Schedule 28, page 536, line 21, after “it” insert “and the chosen arrangements”
- Mr David Gauke 39
 Clause 242, page 163, line 19, after “subsection (3)” insert “or (10)”
- Mr David Gauke 40
 Clause 244, page 165, line 17, at end insert “, and
 (d) any person who the monitored promoter could reasonably be expected to know is a relevant intermediary in relation to a relevant proposal of the monitored promoter.”
- Mr David Gauke 41
 Clause 244, page 165, line 34, at end insert—
 “() A person is a relevant intermediary in relation to a relevant proposal of a monitored promoter if the person meets the conditions in section 229(a) to (c) (meaning of “intermediary”) at any time while the monitoring notice in relation to the monitored promoter has effect.”

Finance Bill, *continued*

- Mr David Gauke 42
Clause 244, page 165, line 36, leave out “or (2)(c)”
- Mr David Gauke 43
Clause 244, page 165, line 41, at end insert—
“() in the case of a person falling within subsection (2)(c), the period of 30 days beginning with the later of the day of the notification mentioned in subsection (1) and the first day on which the monitored promoter could reasonably be expected to know that the person fell within subsection (4), and
() in the case of a person falling within subsection (2)(d), the period of 30 days beginning with the later of the day of the notification mentioned in subsection (1) and the first day on which the monitored promoter could reasonably be expected to know that the person was a relevant intermediary in relation to a relevant proposal of the monitored promoter.”
- Mr David Gauke 44
Clause 251, page 170, line 39, leave out paragraph (b) and insert—
“() requires the person to provide the information.”
- Mr David Gauke 45
Clause 251, page 171, line 11, leave out paragraph (b) and insert—
“() requires the person to provide the information.”
- Mr David Gauke 46
Clause 251, page 171, line 19, leave out paragraph (b) and insert—
“() requires the person to provide the information.”
- Mr David Gauke 47
Clause 266, page 179, line 4, after “information” insert “or documents”
- Mr David Gauke 48
Clause 270, page 180, line 45, at end insert—
“() In section 240 of IHTA 1984 (underpayments)—
(a) in subsection (3) for “and (5)” substitute “to (5A)”,
(b) in subsection (5), for “those dates” substitute “the dates in subsection (2)(a) and (b)”,
(c) after subsection (5) insert—
“(5A) Proceedings in a case involving a loss of tax attributable to arrangements which were expected to give rise to a tax advantage in respect of which a person liable for the tax was under an obligation to make a report under section 246 of the Finance Act 2014 (duty to notify Commissioners of promoter reference number) but failed to do so, may be brought at any time

Finance Bill, continued

not more than 20 years after the later of the dates in subsection (2)(a) and (b).”, and

- (d) in subsection (8), for “, (5) and (6)” substitute “to (6)”.”

Mr David Gauke

49

Clause 272, page 182, line 13, leave out paragraph (b) and insert—

- “() the officer of Revenue and Customs intends to seek the approval of the tribunal to the giving of the notice.”

Mr David Gauke

50

Schedule 31, page 546, line 34, leave out “client” and insert “clients and intermediaries”

Mr David Gauke

51

Schedule 32, page 552, line 9, leave out sub-paragraph (2) and insert—

- “() But in this Part of this Act “partnership” does not include a body of persons forming a legal person that is distinct from themselves (and paragraphs 2 to 21 may accordingly be disregarded in applying this Part of this Act to such a body of persons).”

Ed Balls

Chris Leslie

Cathy Jamieson

Catherine McKinnell

Shabana Mahmood

52

Clause 117, page 96, line 7, at end insert—

- “(7) The Chancellor of the Exchequer shall, within three months of Royal Assent, undertake a review of the impact of the higher rate of machine games duty introduced under this section.

- (8) The report referred to in subsection (1) above must in particular examine the impact of the higher rate on—

- (a) the net profitability of category B2 gaming machines compared with other categories;
- (b) the prevalence of category B2 machines;
- (c) the usage of category B2 games compared with other category games;
- (d) the number and prevalence of betting shops on high streets; and
- (e) problem gambling as a result of category B2 games.

- (9) The Chancellor of the Exchequer must publish the report of the review and lay the report before the House.”