



House of Commons

NOTICES OF AMENDMENTS

given up to and including

Tuesday 13 October 2015

New Amendments handed in are marked thus ★

☆ *Amendments which will comply with the required notice period at their next appearance*

Amendments tabled since the last publication:

PUBLIC BILL COMMITTEE

FINANCE BILL

(Except clauses 16, 17, 43 and 45; Schedules 2 and 3; any new clauses and new Schedules, relating to the subject matter of those clauses or Schedules)

NOTE

This document includes all amendments remaining before the Committee and includes any withdrawn amendments at the end. The amendments have been arranged in accordance with the Order of the Committee [17 September 2015].

Mr David Gauke

Schedule 8, page 186, line 41, at end insert “, and

- () contain a statement about HMRC’s compliance with paragraph 4A in relation to the notice.”

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Mr David Gauke

Schedule 8, page 188, line 2, at end insert—

“Persons at a particular disadvantage in dealing with Revenue and Customs affairs

- 4A (1) Before deciding whether or not to exercise the power under paragraph 3(2) or 4(1) in relation to a person, HMRC must consider whether or not, to the best of HMRC’s knowledge, there are any matters as a result of which the person

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is, or may be, at a particular disadvantage in dealing with the person's Revenue and Customs affairs.

- (2) If HMRC determines that there are any such matters, HMRC must take those matters into account in deciding whether or not to exercise the power concerned in relation to the person.
- (3) The Commissioners must publish guidance as to the factors which are relevant to determining whether or not a person is at a particular disadvantage in dealing with the person's Revenue and Customs affairs for the purposes of this Schedule.
- (4) In this paragraph "Revenue and Customs affairs", in relation to a person by whom a relevant sum is payable, means any affairs of the person which relate to the relevant sum."

NEW CLAUSES

Roger Mullin
George Kerevan
Alison Thewliss
Michelle Thomson

NC1

To move the following Clause—

“VAT treatment of the Scottish Police Authority and the Scottish Fire and Rescue Service

- (1) The Treasury shall, within six months of the passing of this Act, publish and lay before the House of Commons a report on the VAT treatment of the Scottish Police Authority and the Scottish Fire and Rescue Service.
- (2) The report must include (but need not be limited to) an analysis of the impact on the financial position of Police Scotland and by the Scottish Fire and Rescue Service arising from their VAT treatment and an estimate of the change to their financial position were they eligible for a refund of VAT under section 33 of the VAT Act 1994.”

Roger Mullin
George Kerevan
Alison Thewliss
Michelle Thomson

NC2

To move the following Clause—

“Tax treatment of private equity fund managers' pay

- (1) 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 proposals for amending the law to ensure that no element of the remuneration paid to an investment fund manager may be treated as a capital gain, and that such remuneration shall be treated for tax purposes wholly as income.

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- (2) For the purposes of this section, an “investment fund manager” is a person who performs investment management services directly or indirectly.”
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Roger Mullin
George Kerevan
Alison Thewliss
Michelle Thomson

NC3

To move the following Clause—

“VAT on sanitary protection products

- (1) The Treasury must, within 12 months of the passing of this Act, lay before the House of Commons a report setting out the impact of exempting women’s sanitary protection products from value added tax.
- (2) The report must include (but need not be limited to)—
- (a) an estimate of the impact on VAT revenue of exempting women’s sanitary protection products; and
 - (b) an assessment of the impact on the purchase of women’s sanitary protection products of exempting them from VAT, with particular reference to purchasing by women aged under 25.”
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John McDonnell
Seema Malhotra
Barbara Keeley
Alison McGovern

NC4

To move the following Clause—

“Consultation on reforms to the system of tax reliefs for businesses

- (1) The Chancellor of the Exchequer shall, within three months of the passing of this Act, initiate a public consultation on potential reforms of the system of tax reliefs for businesses which would encourage long term investment and growth in the UK; and the Chancellor shall lay a report of the consultation before both Houses of Parliament by the end of September 2016.
- (2) The consultation under subsection (1) must address (though need not be limited to) the following issues:
- (a) how reforms to the system of tax reliefs could benefit small businesses in particular;
 - (b) how such reforms could provide greater long-term certainty about business taxation;
 - (c) the impact of such reforms on Exchequer revenue; and
 - (d) the wider societal impacts of such reforms.”
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Finance Bill, continued

Seema Malhotra
 Rob Marris
 Richard Burgon

NC5

☆ To move the following Clause—

“VED rate: impact on carbon dioxide emissions

- (1) The Chancellor of the Exchequer must, within two years of the passing of this Act, undertake a review of the impact of introducing a flat rate of Vehicle Excise Duty for all cars regardless of carbon dioxide emissions, except those with zero-emissions.
- (2) The review must address (but need not be confined to):
 - (a) the impact on the UK car manufacturing industry, and ancillary industries, of introducing such a flat rate;
 - (b) the impact (including the environmental impact) of such a flat rate on sales of low-emissions vehicles; and
 - (c) the impact of such a flat rate on Exchequer revenue.
- (3) For the purposes of this section, a “low-emissions vehicle” is a light passenger vehicle the carbon dioxide emissions of which exceed 0 g/km but do not exceed 100 g/km.
- (4) The Chancellor of the Exchequer must promptly lay a report of the review before both Houses of Parliament.”

ORDER OF THE HOUSE [21 JULY 2015]

That the following provisions shall apply to the Finance Bill:

Committal

1. The following shall be committed to a Committee of the whole House—
 - (a) clauses 16, 17, 43 and 45;
 - (b) Schedules 2 and 3;
 - (c) any new clauses, and any new Schedules, relating to the subject matter of those clauses or Schedules.
2. The remainder of the Bill shall be committed to a Public Bill Committee.

Proceedings in committee

3. Proceedings in Committee of the whole House shall be completed at one day’s sitting.
4. Those proceedings shall be taken in the order shown in the first column of the following Table.
5. Each part of the proceedings shall (so far as not previously concluded) be brought to a conclusion at the time specified in relation to it in the second column of the Table.

TABLE

Proceedings

Clause 43 and any new clauses or new Schedules relating to the subject matter of that clause

Time for conclusion of proceedings

Two hours after the commencement of proceedings on the Bill

Finance Bill, continued

<i>Proceedings</i>	<i>Time for conclusion of proceedings</i>
Clause 45 and any new clauses or new Schedules relating to the subject matter of that clause	Four hours after the commencement of proceedings on the Bill
Clauses 16 and 17 and Schedules 2 and 3, and any new clauses or new Schedules relating to the subject matter of those clauses and Schedules	Six hours after the commencement of proceedings on the Bill

6. Proceedings in the Public Bill Committee shall (so far as not previously concluded) be brought to a conclusion on Tuesday 20 October 2015.
7. The Public Bill Committee shall have leave to sit twice on the first day on which it meets.
8. When the provisions of the Bill considered, respectively, by the Committee of the whole House and by the Public Bill Committee have been reported to the House, the Bill shall be proceeded with as if it had been reported as a whole to the House from the Public Bill Committee.

Consideration and Third Reading

9. Proceedings on Consideration and on Third Reading shall be completed at one day's sitting.
10. Proceedings on Consideration shall (so far as not previously concluded) be brought to a conclusion one hour before the moment of interruption on the day on which those proceedings are commenced.
11. Proceedings on Third Reading shall (so far as not previously concluded) be brought to a conclusion at the moment of interruption on that day.

Programming committee

12. Standing Order No. 83B (Programming committees) shall not apply to proceedings in Committee of the whole House or to proceedings on Consideration or Third Reading.

ORDER OF THE COMMITTEE [17 SEPTEMBER 2015]

That—

- (1) the Committee shall (in addition to its first meeting at 11.30 am on Thursday 17 September) meet—
 - (a) at 2.00 pm on Thursday 17 September;
 - (b) at 9.25 am and 2.00 pm on Tuesday 13 October;
 - (c) at 11.30 am and 2.00 pm on Thursday 15 October;
 - (d) at 9.25 am and 2.00 pm on Tuesday 20 October;
- (2) the proceedings shall be taken in the following order: Clauses 1 to 11; Schedule 1; Clauses 12 to 15; Clauses 18 to 23; Schedule 4; Clauses 24 and 25; Schedule 5; Clause 26; Schedule 6; Clauses 27 to 31; Clause 33; Schedule 7; Clause 32; Clauses 34 to 42; Clause 44; Clauses 46 and 47; Schedule 8; Clauses 48 to 50; new Clauses other than those relating to the subject matter of Clauses 16 and 17 and Schedules 2 and 3 or the subject matter of Clause 43 or the subject matter of Clause 45; new Schedules other than those relating to the subject matter of Clauses 16 and 17 and Schedules 2 and 3 or the subject matter of Clause 43 or the subject matter of Clause 45; remaining

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proceedings on the Bill.

- (3) the proceedings shall (so far as not previously concluded) be brought to a conclusion at 5.00 pm on Tuesday 20 October.
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