



# House of Commons

## NOTICES OF AMENDMENTS

given up to and including

**Tuesday 7 June 2016**

*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: 1*

### COMMITTEE OF THE WHOLE HOUSE

#### FINANCE BILL

**(Clauses 7 to 18 and Schedules 2 and 3; Clauses 41 and 42; Clauses 43 and 44; Clauses 65 to 71; Clauses 72 to 81 and Schedules 11 to 14; Clause 129; Clauses 132 to 136; Clauses 144 to 154 and Schedules 18 to 22; any new Clauses or new Schedules relating to employment income, the subject matter of Clauses 41 to 44 and 65 to 71, capital gains tax, insurance premium tax, climate change levy, and tax avoidance and evasion)**

#### NOTE

**This document includes all amendments tabled to date and includes any withdrawn amendments at the end. The amendments have been arranged in accordance with the Order of the House [11 April 2016].**

*CLAUSES 7 TO 12, SCHEDULE 2, CLAUSES 13 TO 16, SCHEDULE 3, CLAUSES 17 AND 18,  
NEW CLAUSES AND NEW SCHEDULES RELATING TO EMPLOYMENT INCOME*

Roger Mullin

NC1

To move the following Clause—

**“Review of income tax treatment of workers providing services through intermediaries**

The Chancellor of the Exchequer must conduct a strategic review of the impact on workers defined as providing services through intermediaries of their treatment for income tax purposes, including the differential impact on different

**Finance Bill, continued**

types of worker, and must publish the report of the review within six months of the passing of this Act.”

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*CLAUSE 72, SCHEDULES 11 AND 12, CLAUSES 73 TO 75, SCHEDULE 13, CLAUSE 76, SCHEDULE 14, CLAUSES 77 TO 81, NEW CLAUSES AND NEW SCHEDULES RELATING TO CAPITAL GAINS TAX*

Roger Mullin

NC2

To move the following Clause—

**“Review of remuneration of investment fund managers**

The Chancellor of the Exchequer must commission a review of ways in which the law could be amended 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, and must publish the report of the review within six months of the passing of this Act.”

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*CLAUSES 144 TO 147, SCHEDULE 18, CLAUSES 148 AND 149, SCHEDULE 19, CLAUSE 150, SCHEDULE 20, CLAUSE 151, SCHEDULE 21, CLAUSES 152 AND 153, SCHEDULE 22, CLAUSE 154, NEW CLAUSES AND NEW SCHEDULES RELATING TO TAX AVOIDANCE AND EVASION*

Caroline Flint  
Meg Hillier  
Nigel Mills  
John Pugh  
Deidre Brock  
Bridget Phillipson

Mrs Anne-Marie Trevelyan  
Mr Stewart Jackson  
Mr David Davis

Chris Evans  
David Mowat  
Mr Richard Bacon

Karin Smyth  
Dame Margaret Hodge

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★ Schedule 19, page 516, line 21, at end insert—

“(2A) A group tax strategy of a qualifying group which is a MNE group must also include a country-by-country report.

(2B) In paragraph (2A) “country-by-country report” has the meaning given by the Taxes (Base Erosion and Profit Shifting) (Country by Country Reporting) Regulations 2016.”

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**Finance Bill, continued**

## ORDER OF THE HOUSE [11 APRIL 2016]

That the following provisions shall apply to the Finance (No. 2) Bill:

*Committal*

1. The following shall be committed to a Committee of the whole House—
  - (1) Clauses 7 to 18 and Schedules 2 and 3 (employment income);
  - (2) Clauses 41 and 42 (corporation tax: charge and rates);
  - (3) Clauses 43 and 44 (corporation tax: research and development);
  - (4) Clauses 65 to 71 (capital allowances, trade and property business profits);
  - (5) Clauses 72 to 81 and Schedules 11 to 14 (capital gains tax);
  - (6) Clause 129 (insurance premium tax);
  - (7) Clauses 132 to 136 (climate change levy);
  - (8) Clauses 144 to 154 and Schedules 18 to 22 (tax avoidance and evasion);
  - (9) any new Clauses or new Schedules relating to—
    - (a) employment income,
    - (b) the subject matter of Clauses 41 to 44 and 65 to 71,
    - (c) capital gains tax,
    - (d) insurance premium tax,
    - (e) climate change levy, and
    - (f) tax avoidance and evasion.
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 in two days.
4. Those proceedings shall be taken on each of those days as shown in the first column of the following Table and in the order so shown.
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.
6. Standing Order No. 83B (programming committees) shall not apply to proceedings in Committee of the whole House.

**TABLE**

<i>Proceedings</i>	<i>Time for conclusion of proceedings</i>
<i>First day</i>	
Clauses 7 to 12, Schedule 2, Clauses 13 to 16, Schedule 3, Clauses 17 and 18, new clauses and new Schedules relating to employment income	Two hours from commencement of proceedings on the Bill on the first day
Clauses 132 to 136, new clauses and new Schedules relating to climate change levy	Four hours from commencement of proceedings on the Bill on the first day
Clause 129 and new clauses and new Schedules relating to insurance premium tax	Six hours from commencement of proceedings on the Bill on the first day

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**Finance Bill, continued**
*Proceedings**Time for conclusion of proceedings**Second day*

Clauses 144 to 147, Schedule 18, Clauses 148 and 149, Schedule 19, Clause 150, Schedule 20, Clause 151, Schedule 21, Clauses 152 and 153, Schedule 22, Clause 154, new clauses and new Schedules relating to tax avoidance and evasion

Two hours from commencement of proceedings on the Bill on the second day

Clauses 41 to 44, Clauses 65 to 71, new clauses and new Schedules relating to the subject matter of those clauses

Four hours from commencement of proceedings on the Bill on the second day

Clause 72, Schedules 11 and 12, Clauses 73 to 75, Schedule 13, Clause 76, Schedule 14, Clauses 77 to 81, new Clauses and new Schedules relating to capital gains tax

Six hours from commencement of proceedings on the Bill on the second day

*Proceedings in Public Bill Committee etc*

7. Proceedings in the Public Bill Committee shall (so far as not previously concluded) be brought to a conclusion on 14 July.
8. The Public Bill Committee shall have leave to sit twice on the first day on which it meets.
9. 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*

10. Proceedings on Consideration, any proceedings in Legislative Grand Committee and proceedings on Third Reading shall be completed in two days.
  11. Proceedings on Consideration and proceedings in Legislative Grand Committee shall (so far as not previously concluded) be brought to a conclusion one hour before the moment of interruption on the second day of proceedings on Consideration.
  12. Proceedings on Third Reading shall (so far as not previously concluded) be brought to a conclusion at the moment of interruption on that day.
  13. Standing Order No. 83B (programming committees) shall not apply to proceedings on Consideration and up to and including Third Reading.
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