



House of Commons

NOTICES OF AMENDMENTS

given up to and including

Tuesday 14 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: 3-4, NC4-NC6

PUBLIC BILL COMMITTEE

FINANCE BILL

(Except 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This document includes all amendments tabled to date and includes any withdrawn amendments at the end.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 the order to be proposed by Mr David Gauke.

Mr David Gauke

To move, That the Bill be considered in the following order, namely, Clauses 1 to 5, Schedule 1, Clause 6, Clause 19, Schedule 4, Clauses 20 to 22, Schedule 5, Clauses 23 to 39, Schedule 6, Clause 40, Clause 45, Schedule 7, Clauses 46 to 50, Schedule 8, Clauses 51 to 60, Schedule 9, Clauses 61 and 62, Schedule 10, Clauses 63 and 64, Clause 82, Schedule 15, Clauses 83 to 122, Schedule 16, Clauses 123 to 128, Clauses 130 and 131, Clauses 137 to 141, Schedule 17, Clauses 142 and 143, Clause 155, Schedule 23, Clauses 156 to 168, Schedule 24, Clauses 169 to 172, Schedule 25, Clauses 173 to 179, new Clauses, new Schedules, remaining proceedings on the Bill.

Finance Bill, *continued*

Roger Mullin

3

- ★ Clause 2, page 2, line 4, at end add—
- “(3) The Chancellor shall assess the effect on taxation revenue of increasing the basic rate limit in line with the Consumer Prices Index for 2017-18 and by no more than increases in that index until 2021-22.”
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Roger Mullin

4

- ★ Clause 5, page 8, line 28, at end add—
- “(12) The Chancellor of the Exchequer shall commission a review of how the changes to the tax on dividend income implemented by this Act affect directors of micro-business companies, to include—
- (a) the impacts across the distribution of directors’ net income;
 - (b) whether company failure rates have been affected; and
 - (c) whether the law could be amended to minimise the impact on directors with low income.
- (13) The Chancellor shall report to Parliament about his findings within six months of the passing of this Act.”
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Roger Mullin

1

Clause 115, page 162, line 8, leave out from “liners” to end of line 9

Roger Mullin

2

Clause 115, page 162, line 10, at end insert—

“(d) products that are designed, and marketed, as being solely for use for absorbing breastmilk”.

NEW CLAUSES

Roger Mullin

NC1

To move the following Clause—

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

The Chancellor of the Exchequer must commission a review of the VAT treatment of the Scottish Police Authority and the Scottish Fire and Rescue Service, including but not limited to an analysis of the impact on the financial position of Police Scotland and the Scottish Fire and Rescue Service arising from

Finance Bill, *continued*

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

Roger Mullin

NC2

To move the following Clause—

“Review of the Apprenticeship Levy

The provisions of this Act relating to the Apprenticeship Levy shall not come into force until the Chancellor of the Exchequer has laid before Parliament a report on how the levy will be implemented, including but not limited to information on how equitable treatment of the different parts of the UK will be assured in its implementation.”

Roger Mullin

NC3

To move the following Clause—

“Corporation tax treatment of the oil and gas industry

The Chancellor of the Exchequer shall, within six months of the passing of this Act, commission a comprehensive review of the corporation tax rates and investment allowances applicable to companies producing oil and gas in the UK or on the UK continental shelf, and publish the report of the review.”

Roger Mullin

NC4

★ To move the following Clause—

“Fuel duty regulator regime

The Chancellor of the Exchequer shall undertake a review of fuel duty to establish the form of fuel duty regulator regime which would best ensure stability of pricing, and report to Parliament within six months of the passing of this Act.”

Finance Bill, *continued*

Roger Mullin

NC5

- ★ To move the following Clause—

“Taxation of allowances payable to members of the House of Lords

The Chancellor of the Exchequer shall undertake a review of the tax-free status of allowances payable to members of the House of Lords and report to Parliament within six months of the passing of this Act.”

Roger Mullin

NC6

- ★ To move the following Clause—

“Oil and gas: decommissioning contracts

- (1) The Chancellor of the Exchequer shall commission a review of the ways in which the tax regime could be changed to increase the competitiveness of UK-registered companies in bidding for supply chain contracts associated with the decommissioning of oil and gas infrastructure.
 - (2) In undertaking the review, the Chancellor shall consult the Department for Business, Innovation and Skills, the Oil and Gas Authority; Scottish Ministers; and any other stakeholders that the Chancellor thinks appropriate.
 - (3) The Chancellor shall report to Parliament on the results of his review within six months of the passing of this Act.”
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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.

Finance Bill, continued*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>
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First day

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

*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

Finance Bill, *continued**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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