



House of Commons  
**NOTICES OF AMENDMENTS**  
 given up to and including  
**Wednesday 19 April 2017**

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*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: 1-3, NC1-NC5*

**COMMITTEE**

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**FINANCE (NO. 2) BILL**

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**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**This document includes all amendments tabled to date and includes any withdrawn amendments at the end.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 in which they relate to the Bill.**

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Kirsty Blackman

★ Clause 65, page 73, line 4, leave out subsection (2)

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Kirsty Blackman

★ Clause 76, page 81, line 15, leave out paragraph (a)

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Kirsty Blackman

★ Clause 76, page 81, line 20, leave out subsection (2)

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

Kirsty Blackman

NC1

- ★ To move the following Clause—

**“Review of international best practice in relation to tax avoidance and tax evasion**

- (1) The Chancellor of the Exchequer must, within two months of the passing of this Act, commission a review of international best practice by Governments and tax collection authorities in relation to—
    - (a) the prevention and reduction of tax avoidance arrangements, and
    - (b) combatting tax evasion.
  - (2) A report of the review under subsection (1) must be laid before the House of Commons within six months of the passing of this Act.
  - (3) In this section, “tax avoidance arrangements” mean arrangements broadly comparable in their effect to arrangements in the United Kingdom which have the obtaining of a tax advantage as the main purpose, or one of the main purposes, of the arrangements.”
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Kirsty Blackman

NC2

- ★ To move the following Clause—

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

- (1) The Chancellor of the Exchequer must, within two months of the passing of this Act, commission a review of the VAT treatment of the Scottish Police Authority and the Scottish Fire and Rescue Service, including but not limited to—
    - (a) an analysis of the impact on the financial position of Police Scotland and the Scottish Fire and Rescue Service arising from their VAT treatment, and
    - (b) 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.
  - (2) A report of the review under subsection (1) must be laid before the House of Commons within six months of the passing of this Act.”
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Kirsty Blackman

NC3

- ★ To move the following Clause—

**“Review of oil and gas corporation tax rates and investment allowances**

- (1) The Chancellor of the Exchequer must, within two months of the passing of this Act, commission a review of the corporation tax rates and investment allowances

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

applicable to companies producing oil and gas in the UK or on the UK continental shelf.

- (2) A report of the review under subsection (1) must be laid before the House of Commons within six months of the passing of this Act.”

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Kirsty Blackman

NC4

- ★ To move the following Clause—

**“Review of tax regime relating to decommissioning of oil and gas infrastructure**

- (1) The Chancellor of the Exchequer must, within two months of the passing of this Act, 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 or the development of new fields in the UK continental shelf.
- (2) In undertaking the review under subsection (1), the Chancellor of the Exchequer must consult—
- (a) the Department for Business, Energy and Industrial Strategy;
  - (b) the Oil and Gas Authority;
  - (c) Scottish Ministers; and
  - (d) such other stakeholders as the Chancellor of the Exchequer thinks appropriate.
- (3) A report of the review under subsection (1) must be laid before the House of Commons within six months of the passing of this Act.”

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Kirsty Blackman

NC5

- ★ To move the following Clause—

**“Review of tax status of allowances for members of the House of Lords**

- (1) The Chancellor of the Exchequer must, within two months of the passing of this Act, commission a review of the tax status of allowances payable to members of the House of Lords in that capacity.
- (2) A report of the review under subsection (1) must be laid before the House of Commons within six months of the passing of this Act.”
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