

Finance Bill – Analysis on the application of Standing Order No. 83L of the Standing Orders of the House of Commons relating to Public Business to the Finance Bill as amended

The Bill on Introduction

The following is the Department's assessment of the Bill at introduction:

1. In the view of HM Government, each of the clauses and Schedules of the Bill extends, and applies, to the whole of the United Kingdom.
2. Clause 43 deals with air passenger duty. Air passenger duty currently applies across the whole of the UK. The Scottish Parliament does have a power in section 80L of the Scotland Act 1998 to make provision for the taxation of the carriage of passengers from airports in Scotland but that power may only be used to impose a charge on the carriage of passengers boarding aircraft on or after a date that is yet to be appointed by the Treasury.

Commons Stage Committee Amendments

3. No amendments were made in Committee of the Whole House. No amendments have been made in Public Bill Committee which affect the extent and application of the Bill.
4. Accordingly it remains the case that, in the view of HM Government, each of the clauses and Schedules of the Bill extends, and applies, to the whole of the United Kingdom.

HM Treasury, 24 October 2017