



House of Commons

Tuesday 19 December 2017

COMMITTEE OF THE WHOLE HOUSE

New Amendments handed in are marked thus ★

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

FINANCE (No. 2) BILL

(Clause 8; Clause 33 and Schedule 9; Clauses 40 and 41 and Schedule 11; New Clauses or new Schedules relating to the income tax treatment of armed forces' accommodation allowances, the bank levy, stamp duty land tax, the effect of the Bill on equality, or the effect of the Bill on tax avoidance or 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This document includes all amendments tabled to date and includes any withdrawn amendments at the end.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 December 2017].

NEW CLAUSES AND NEW SCHEDULES RELATING TO THE EFFECT OF THE BILL ON EQUALITY

Jeremy Corbyn
Dawn Butler
John McDonnell
Mr Nicholas Brown
Peter Dowd
Anneliese Dodds

Ms Diane Abbott
Tonia Antoniazzi
Tracy Brabin
Ruth Cadbury
Bambos Charalambous
Julie Cooper
Marsha De Cordova
Mr Tanmanjeet Singh Dhesi
Yvonne Fovargue
Barry Gardiner
Mr Roger Godsiff
Andrew Gwynne
Helen Hayes
Kate Hollern

Dr Rosena Allin-Khan
Luciana Berger
Lyn Brown
Dan Carden
Rosie Cooper
Mary Creagh
Thangam Debbonaire
Rosie Duffield
James Frith
Preet Kaur Gill
Kate Green
Emma Hardy
Mr Mark Hendrick
Mr George Howarth

Mike Amesbury
Mr Clive Betts
Ms Karen Buck
Sarah Champion
Yvette Cooper
Stella Creasy
Emma Dent Coad
Mrs Louise Ellman
Hugh Gaffney
Mary Glendon
Lilian Greenwood
Carolyn Harris
Kate Hoey
Dr Rupa Huq

Finance (No. 2) Bill, continued

Diana Johnson	Sarah Jones	Barbara Keeley
Afzal Khan	Ged Killen	Mr David Lammy
Mrs Emma Lewell-Buck	Clive Lewis	Rebecca Long Bailey
Ian C. Lucas	Shabana Mahmood	Seema Malhotra
Sandy Martin	Kerry McCarthy	Andy McDonald
Alison McGovern	Anna McMorrin	Alex Norris
Kate Osamor	Teresa Pearce	Matthew Pennycook
Jess Phillips	Laura Pidcock	Jo Platt
Luke Pollard	Lucy Powell	Yasmin Qureshi
Faisal Rashid	Rachel Reeves	Danielle Rowley
Naz Shah	Tulip Siddiq	Ruth Smeeth
Laura Smith	Alex Sobel	Jo Stevens
Wes Streeting	Gareth Thomas	Stephen Twigg
Chuka Umunna	Thelma Walker	Matt Western
Mohammad Yasin	Ellie Reeves	Dr Roberta Blackman-Woods
Nia Griffith	Stephen Doughty	Sir Vince Cable
Jo Swinson	Mr Alistair Carmichael	Chi Onwurah
Mr Virendra Sharma	Gareth Snell	Helen Goodman

NC6

To move the following Clause—

“Equality impact analyses of provisions of this Act

- (1) The Chancellor of the Exchequer must review the equality impact of the provisions of this Act in accordance with this section and lay a report of that review before the House of Commons within six months of the passing of this Act.
- (2) A review under this section must consider—
 - (a) the impact of those provisions on households at different levels of income,
 - (b) the impact of those provisions on people with protected characteristics (within the meaning of the Equality Act 2010),
 - (c) the impact of those provisions on the Treasury’s compliance with the public sector equality duty under section 149 of the Equality Act 2010, and
 - (d) the impact of those provisions on equality in different parts of the United Kingdom and different regions of England.
- (3) A review under this section must give a separate analysis in relation to the following matters—
 - (a) income tax (in sections 1 and 3 to 6),
 - (b) employment (in sections 7 to 10),
 - (c) disguised remuneration (in sections 11 and 12 and Schedules 1 and 2),
 - (d) pension schemes (in section 13 and Schedule 3),
 - (e) investments (in sections 14 to 17 and Schedules 4 to 5),
 - (f) corporation tax and other aspects of business taxation (in sections 2, 19 to 32, 36 and 37 and Schedules 7 and 8),
 - (g) the bank levy (in section 33 and Schedule 9),
 - (h) settlements (in section 35 and Schedule 10),
 - (i) stamp duty land tax (in sections 40 and 41 and Schedule 11),
 - (j) air passenger duty (in section 43),
 - (k) vehicle excise duty (in section 44), and
 - (l) tobacco products duty (in section 45).

Finance (No. 2) Bill, continued

- (4) In this section—
 “parts of the United Kingdom” means—
 (a) England,
 (b) Scotland,
 (c) Wales, and
 (d) Northern Ireland;
 “regions of England” has the same meaning as that used by the Office for National Statistics.”

Member’s explanatory statement

This new clause requires the Chancellor of the Exchequer to carry out and publish a review of the effects of the provisions of the Bill on equality in relation to households with different levels of income, people with protected characteristics, the Treasury’s public sector equality duty and on a regional basis.

Jeremy Corbyn
 Dawn Butler
 John McDonnell
 Mr Nicholas Brown
 Peter Dowd
 Anneliese Dodds

NC7

To move the following Clause—

“Equality impact analyses of provisions of this Act (No. 2)

- (1) The Office for Budget Responsibility must review the equality impact of the provisions of this Act in accordance with this section within six months of the passing of this Act.
- (2) A review under this section must consider—
 (a) the impact of those provisions on households at different levels of income,
 (b) the impact of those provisions on people with protected characteristics (within the meaning of the Equality Act 2010),
 (c) the impact of those provisions on the Treasury’s compliance with the public sector equality duty under section 149 of the Equality Act 2010, and
 (d) the impact of those provisions on equality in different parts of the United Kingdom and different regions of England.
- (3) A review under this section must give a separate analysis in relation to the following matters—
 (a) income tax (in sections 1 and 3 to 6),
 (b) employment (in sections 7 to 10),
 (c) disguised remuneration (in sections 11 and 12 and Schedules 1 and 2),
 (d) pension schemes (in section 13 and Schedule 3),
 (e) investments (in sections 14 to 17 and Schedules 4 to 5),
 (f) corporation tax and other aspects of business taxation (in sections 2, 19 to 32, 36 and 37 and Schedules 7 and 8),
 (g) the bank levy (in section 33 and Schedule 9),
 (h) settlements (in section 35 and Schedule 10),

Finance (No. 2) Bill, continued

- (i) stamp duty land tax (in sections 40 and 41 and Schedule 11),
 - (j) air passenger duty (in section 43),
 - (k) vehicle excise duty (in section 44), and
 - (l) tobacco products duty (in section 45).
- (4) In this section—
- “parts of the United Kingdom” means—
- (a) England,
 - (b) Scotland,
 - (c) Wales, and
 - (d) Northern Ireland;
- “regions of England” has the same meaning as that used by the Office for National Statistics.
- (5) The Chancellor of the Exchequer must lay before the House of Commons the report of the review under this section as soon as practicable after its completion.”

Member’s explanatory statement

This new clause requires the Office for Budgetary Responsibility to carry out a review of the effects of the provisions of the Bill on equality in relation to households with different levels of income, people with protected characteristics, the Treasury’s public sector equality duty and on a regional basis.

NEW CLAUSES AND NEW SCHEDULES RELATING TO THE EFFECT OF THE BILL ON TAX AVOIDANCE OR EVASION

Jeremy Corbyn
 John McDonnell
 Mr Nicholas Brown
 Peter Dowd
 Jonathan Reynolds
 Anneliese Dodds

NC8

To move the following Clause—

“Analysis of effectiveness of provisions of this Act on tax avoidance and evasion

- (1) The Chancellor of the Exchequer must review the effectiveness of the provisions of this Act in accordance with this section and lay a report of that review before the House of Commons within six months of the passing of this Act.
- (2) A review under this section must consider—
 - (a) the effects of the provisions in reducing levels of artificial tax avoidance,
 - (b) the effects of the provisions in combating tax evasion, and
 - (c) estimates of the role of the provisions of this Act in reducing the tax gap in each tax year from 2018 to 2022.”

Member’s explanatory statement

This new clause requires the Chancellor of the Exchequer to carry out and publish a review of the effectiveness of the provisions of the Bill in tackling artificial tax avoidance and tax evasion, and in reducing the tax gap.

Finance (No. 2) Bill, continued

ORDER OF THE HOUSE [11 DECEMBER 2017]

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—
 - (a) Clause 8 (exemption for armed forces' accommodation allowances);
 - (b) Clause 33 and Schedule 9 (the bank levy);
 - (c) Clauses 40 and 41 and Schedule 11 (stamp duty land tax);
 - (d) New Clauses or new Schedules relating to—
 - (i) The income tax treatment of armed forces' accommodation allowances,
 - (ii) The bank levy,
 - (iii) Stamp duty land tax,
 - (iv) The effect of the Bill on equality, or
 - (v) The effect of the Bill on tax avoidance or evasion.
2. The remainder of the Bill shall be committed to a Public Bill Committee.

Proceedings in Committee of the whole House

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 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 times specified 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>	
Clause 33, Schedule 9, new Clauses and new Schedules relating to the bank levy	3 hours from commencement of proceedings on the Bill on the first day
Clause 40, Schedule 11, Clause 41, Clause 8, new Clauses and Schedules relating to stamp duty land tax, new Clauses and Schedules relating to the income tax treatment of armed forces' accommodation allowances	6 hours from commencement of proceedings on the Bill on the first day
<i>Second day</i>	
New Clauses and new Schedules relating to the effect of the Bill on equality	3 hours from commencement of proceedings on the Bill on the second day
New Clauses and new Schedules relating to the effect of the Bill on tax avoidance or evasion	6 hours from commencement of proceedings on the Bill on the second day

Finance (No. 2) 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 Thursday 18 January 2018.
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.

Proceedings on Consideration and up to and including Third Reading

10. 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 day on which proceedings on Consideration 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.
 12. Standing Order No. 83B (programming committees) shall not apply to proceedings on Consideration and up to and including Third Reading.
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