Clause 5, page 2, line 20, leave out “£12,500” and insert “£12,750”

*Member’s explanatory statement*

This amendment would increase the personal allowance from the proposed £12,500 to £12,750.
Finance (No. 3) Bill, continued

Kirsty Blackman
Ian Blackford
Alison Thewliss
Ronnie Cowan
Mhairi Black
Patrick Grady

Clause 5, page 2, line 24, leave out subsection (4)

Member’s explanatory statement

This amendment would take out provisions removing the legal link between the personal allowance and the national minimum wage.

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

Clause 5, page 2, line 33, at end insert—

“(6) The Chancellor of the Exchequer must, no later than 5 April 2019, lay before the House of Commons a distributional analysis of—

(a) the effect of reducing the threshold for the additional rate to £80,000, and

(b) the effect of introducing a supplementary rate of income tax, charged at a rate of 50%, above a threshold of £125,000.”

Sir Vince Cable
Layla Moran
Wera Hobhouse
Stephen Lloyd
Sir Edward Davey
Jo Swinson

Mr Alistair Carmichael Jamie Stone

Page 2, line 16, leave out Clause 5

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NEW CLAUSES OR NEW SCHEDULES RELATING TO TAX_THRESHOLDS OR RELIEFS

Jeremy Corbyn
John McDonnell
Peter Dowd
Jonathan Reynolds
Anneliese Dodds
Mr Nicholas Brown
Clive Lewis
Lyn Brown
Thelma Walker
Debbie Abrahams

To move the following Clause—

“Additional rate threshold and supplementary rate
The Chancellor of the Exchequer must, no later than 5 April 2019, lay before the House of Commons a distributional analysis of—
(a) the effect of reducing the threshold for the additional rate to £80,000, and
(b) the effect of introducing a supplementary rate of income tax, charged at a rate of 50%, above a threshold of £125,000.”

Jeremy Corbyn
John McDonnell
Peter Dowd
Jonathan Reynolds
Anneliese Dodds
Mr Nicholas Brown
Clive Lewis
Lyn Brown
Thelma Walker
Debbie Abrahams
Dawn Butler
Seema Malhotra
Debbie Abrahams

To move the following Clause—

“Impact of provisions of section 5 on child poverty and equality
(1) The Chancellor of the Exchequer must review the impact of the provisions of section 5 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 the impact of the changes made by section 5 on—
(a) households at different levels of income,
(b) people with protected characteristics (within the meaning of the Equality Act 2010),
(c) the Treasury’s compliance with the public sector equality duty under section 149 of the Equality Act 2010,
(d) different parts of the United Kingdom and different regions of England, and
(e) levels of relative and absolute child poverty in the United Kingdom.
Committee of the whole House: 19 November 2018

Finance (No. 3) Bill, continued

(3) 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.”

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

To move the following Clause—

“Review of the effectiveness of entrepreneurs’ relief

(1) Within twelve months of the passing of this Act, the Chancellor of the Exchequer must review the effectiveness of the changes made to entrepreneurs’ relief by Schedule 15, against the stated policy aims of that relief.

(2) A review under this section must consider—

(a) the overall number of entrepreneurs in the UK,
(b) the annual cost of entrepreneurs’ relief,
(c) the annual number of claimants per year,
(d) the average cost of relief paid per claim, and
(e) the impact on productivity in the UK economy.”

Kirsty Blackman
Ian Blackford
Alison Thewliss
Ronnie Cowan
Mhairi Black
Patrick Grady

To move the following Clause—

“Review of changes to entrepreneurs’ relief

(1) The Chancellor of the Exchequer must review the impact on investment in parts of the United Kingdom and regions of England of the changes made to entrepreneur’s relief by Schedule 15 to this Act 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 on business investment,
   (b) the effects of the provisions on employment, and
   (c) the effects of the provisions on productivity.

(3) 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 would require a review of the impact on investment of the changes made to
entrepreneurs’ relief which extend the minimum qualifying period from 12 months to 2 years.

Kirsty Blackman
Ian Blackford
Alison Thewliss
Ronnie Cowan
Mhairi Black
Patrick Grady

To move the following Clause—

“Review of geographical effects of provisions of section 9

The Chancellor of the Exchequer must review the differential geographical
effects of the changes made by section 9 and lay a report of that review before the
House of Commons within six months of the passing of this Act.”

Member’s explanatory statement
This new clause would require a geographical impact assessment of income tax exemptions
relating to private use of an emergency vehicle.

Kirsty Blackman
Ian Blackford
Alison Thewliss
Ronnie Cowan
Mhairi Black
Patrick Grady

To move the following Clause—

“Report on consultation on certain provisions of this Act

(1) No later than two months after the passing of this Act, the Chancellor of the
Exchequer must lay before the House of Commons a report on the consultation
undertaken on the provisions in subsection (2).
Finance (No. 3) Bill, continued

(2) Those provisions are—
(a) section 5,
(b) section 6,
(c) section 8,
(d) section 9,
(e) section 10,
(f) Schedule 15,
(g) section 39
(h) section 40,
(i) section 41, and
(j) section 42.

(3) A report under this section must specify in respect of each provision listed in subsection (2)—
(a) whether a version of the provision was published in draft,
(b) if so, whether changes were made as a result of consultation on the draft, and
(c) if not, the reasons why the provision was not published in draft and any consultation which took place on the proposed provision in the absence of such a draft.”

Member’s explanatory statement
This new clause would require a report on the consultation undertaken on certain provisions of this Act – alongside new clauses 11, 13 and 15.

Debbie Abrahams
Alex Cunningham
Dr Philippa Whitford
Caroline Lucas
Ian Blackford
Alison Thewliss

Ronnie Cowan   Mhairi Black   Patrick Grady
Norman Lamb    Liz Kendall    Dr Paul Williams

To move the following Clause—

“Review of public health and poverty effects of Basic Rate Limit and Personal Allowance
(1) The Chancellor of the Exchequer must review the public health and poverty effects of the provisions of section 5 to this Act 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 those provisions on the levels of relative and absolute poverty in the UK,
(b) the effects of those provisions on life expectancy and healthy life expectancy in the UK, and
Committee of the whole House: 19 November 2018

Finance (No. 3) Bill, continued

(c) the implications for the public finances of the public health effects of those provisions.”

Kirsty Blackman

☆ To move the following Clause—

“Personal allowance

The Chancellor of the Exchequer must, no later than 5 April 2019, lay before the House of Commons an analysis of the distributional and other effects of a personal allowance in 2019-20 of £12,750.”

Member’s explanatory statement

This new clause would require a distributional analysis of the effect of increasing the personal allowance to £12,750.

CLAUSES 68 TO 78 AND 89 AND 90; ANY NEW CLAUSES OR NEW SCHEDULES RELATING TO THE SUBJECT MATTER OF THOSE CLAUSES

CLAUSES 68 TO 78 AND 89 AND 90

Kirsty Blackman
Ian Blackford
Alison Thewliss
Ronnie Cowan
Mhairi Black
Patrick Grady

Clause 78, page 51, line 32, after “may”, insert “(subject to section (Review of expenditure implications of Part 3))”

Member’s explanatory statement

Antecedent to new clause 10.
Clause 89, page 66, line 30, at end insert—

“(1A) The Chancellor of the Exchequer must, no later than the date provided for in subsection (1C), lay before the House of Commons a statement of the circumstances (in relation to the outcome of negotiations with the EU) that give rise to the exercise of the power.

(1B) The statement under subsection (1A) must be accompanied by—

(a) an assessment of the fiscal and economic effects of the exercise of those powers and the circumstances giving rise to them;

(b) a comparison of those fiscal and economic effects with the effects if—

(i) a negotiated withdrawal agreement and a framework for a future relationship with the EU had been agreed to, and

(ii) the United Kingdom had remained a member of the European Union;

(c) a statement by the Office for Budget Responsibility on the accuracy and comprehensiveness of the assessment under paragraph (a) and the comparison under paragraph (b).

(1C) The date provided for in this subsection is—

(a) a date which is no less than seven days before the date on which a Minister of the Crown proposes to make a motion for the purposes of section 13(1)(b) of the European Union Withdrawal Act 2018 and after the passing of this Act, or

(b) a date which is no less than seven days before the date on which a Minister of the Crown proposes to make a motion for the purposes of section 13(6)(a) of the European Union Withdrawal Act 2018 and after the passing of this Act, or
Finance (No. 3) Bill, continued

(c) a date which is no less than seven days before the date on which a
Minister of the Crown proposes to make a motion for the purposes of
section 13(8)(b)(i) of the European Union Withdrawal Act 2018 and after
the passing of this Act, or
(d) the date on which this Act is passed,
whichever is the earliest.”

Member’s explanatory statement
This amendment requires the first use of the powers intended to modify tax legislation in the event
of a no deal Brexit to be accompanied by a statement of the circumstances and a comparative
analysis of their impact, accompanied by an OBR assessment.

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

Clive Lewis Lyn Brown Thelma Walker

Clause 89, page 66, line 30, at end insert—
“(1A) No regulations under this section may be made until the Chancellor of the
Exchequer has laid a statement before the House of Commons setting out—
(a) a list of the powers in relevant tax legislation that the Treasury has
acquired since June 2016 in connection with the United Kingdom’s
withdrawal from the European Union,
(b) a list of the powers in relevant tax legislation the Treasury expects to
acquire if—
(i) a withdrawal agreement and a framework for a future
relationship with the European Union have been agreed to, or
(ii) the United Kingdom has left the European Union without a
negotiated withdrawal agreement.
(c) a description of any powers conferred upon the House of Commons
(whether by means of the approval or annulment of statutory instruments
or otherwise) in connection with the exercise of the powers set out in
subsection (b).”

Jeremy Corbyn
John McDonnell
Peter Dowd
Mr Nicholas Brown
Clive Lewis
Anneliese Dodds

Jonathan Reynolds Lyn Brown Thelma Walker

☆ Clause 89, page 66, line 30, at end insert—
“(1A) The Chancellor of the Exchequer must, no later than a week after the passing of
this Act and before exercising the power in subsection (1), lay before the House
of Commons a review of the following matters—
(a) the fiscal and economic effects of the exercise of those powers and of the
outcome of negotiations for the United Kingdom’s withdrawal from the
European Union giving rise to their exercise;
(b) a comparison of those fiscal and economic effects with the effects if a negotiated withdrawal agreement and a framework for a future relationship with the EU had been agreed to;

(c) any differences in the exercise of those powers in respect of—
   (i) Great Britain, and
   (ii) Northern Ireland;

(d) any differential effects in relation to the matters specified in paragraphs (a) and (b) in relation between—
   (i) Great Britain, and
   (ii) Northern Ireland.”

Kirsty Blackman
Ian Blackford
Alison Thewliss
Ronnie Cowan
Mhairi Black
Patrick Grady

Clause 89, page 67, line 1, leave out subsection (5) and insert—

“(5) No statutory instrument containing regulations under this section may be made unless a draft has been laid before and approved by a resolution of the House of Commons.”

Member’s explanatory statement
This amendment would make clause 89 (Minor amendments in consequence of EU withdrawal) subject to affirmative procedure.

Jeremy Corbyn
John McDonnell
Peter Dowd
Mr Nicholas Brown
Clive Lewis
Anneliese Dodds

Jonathan Reynolds Lyn Brown Thelma Walker

 Clause 89, page 67, line 2, at end insert—

“(5A) No regulations may be made under this section unless the United Kingdom has left the European Union without a negotiated withdrawal agreement.”

Jeremy Corbyn
John McDonnell
Peter Dowd
Mr Nicholas Brown
Clive Lewis
Anneliese Dodds

Jonathan Reynolds Lyn Brown Thelma Walker

 Clause 89, page 67, line 2, at end insert—

“(5A) The Chancellor of the Exchequer must, no later than twelve months after the first exercise of the powers under subsection (1), lay before the House of Commons a review of the impact of those powers on tax receipts.”

Jonathan Reynolds Lyn Brown Thelma Walker
Clause 89, page 67, line 13, at end insert—

“(7) This section shall, subject to subsection (8), cease to have effect at the end of the period of two years beginning with the day on which this Act is passed.

(8) The Treasury may by regulations provide that this section shall continue in force for an additional period of up to three years from the end of the period specified in subsection (7).

(9) No regulations may be made under subsection (8) unless a draft has been laid before and approved by a resolution of the House of Commons.”

Clause 90, page 67, line 16, after “may”, insert “(subject to subsections (1A) and (1B))”

Member’s explanatory statement

This amendment is antecedent to Amendment 9

Clause 90, page 67, line 18, at end insert—

“(1A) Before proposing to incur expenditure under subsection (1), the Secretary of State must lay before the House of Commons—

(a) a statement of the circumstances (in relation to negotiations relating to the United Kingdom’s withdrawal from the European Union) that give rise to the need for such preparatory expenditure, and

(b) an estimate of the expenditure to be incurred.

(1B) No expenditure may be incurred under subsection (1) unless the House of Commons comes to a resolution that it has considered the statement and estimate under subsection (1A) and approves the proposed expenditure.”

Member’s explanatory statement

This amendment would require a statement on circumstances (in relation to negotiations) giving rise to the need for, as well as an estimate of the cost of, preparatory expenditure to introduce a
charging scheme for greenhouse gas allowances. The amendment would require a Commons resolution before expenditure could be incurred.

NEW CLAUSES OR NEW SCHEDULES RELATING TO THE SUBJECT MATTER OF CLAUSES
68 TO 78 AND 89 AND 90

Kirsty Blackman
Ian Blackford
Alison Thewliss
Ronnie Cowan
Mhairi Black
Patrick Grady

To move the following Clause—

“Review of expenditure implications of Part 3
(1) The Chancellor of the Exchequer must review the expenditure implications of commencing Part 3 of this Act and lay a report of that review before the House of Commons within six months of the passing of this Act.
(2) No regulations may be made by the Commissioners under section 78(1) unless the review under subsection (1) has been laid before the House of Commons.”

Member’s explanatory statement
This new clause would require a review within 6 months of the expenditure implications of introducing a carbon emissions tax. It would prevent Part 3 coming into effect until such a review had been laid before the House of Commons.

Vernon Coaker

To move the following Clause—

“Report on consultation on certain provisions of this Act (No. 2)
(1) No later than two months after the passing of this Act, the Chancellor of the Exchequer must lay before the House of Commons a report on the consultation undertaken on the provisions in subsection (2).
(2) Those provisions are—
   (a) sections 68 to 78,
   (b) section 89, and
   (c) section 90.
(3) A report under this section must specify in respect of each provision listed in subsection (2)—
Committee of the whole House: 19 November 2018

Finance (No. 3) Bill, continued

(a) whether a version of the provision was published in draft,
(b) if so, whether changes were made as a result of consultation on the draft,
(c) if not, the reasons why the provision was not published in draft and any consultation which took place on the proposed provision in the absence of such a draft.

Member’s explanatory statement
This new clause would require a report on the consultation undertaken on certain provisions of this Act – alongside new clauses 9, 13 and 15.

Jeremy Corbyn
John McDonnell
Peter Dowd
Mr Nicholas Brown
Clive Lewis
Anneliese Dodds

Lyn Brown Thelma Walker

NC17

To move the following Clause—

“Review of the carbon emissions tax (No. 2)
Within twelve months of the commencement of Part 3 of the Act, the Chancellor of the Exchequer must review the carbon emissions tax to determine—
(a) the effect of the carbon emissions tax on the United Kingdom’s carbon price in the context of non-participation in the European Union emissions trading scheme, and
(b) the effect of the carbon emissions tax on the United Kingdom’s ability to comply with its fourth and fifth carbon budgets.”

CLAUSES 61 AND 62 AND SCHEDULE 18; ANY NEW CLAUSES OR NEW SCHEDULES RELATING TO REMOTE GAMING DUTY OR GAMING DUTY

CLAUSES 61 AND 62 AND SCHEDULE 18

The Chancellor of the Exchequer

Clause 61, page 44, line 23, leave out “1 October 2019” and insert “1 April 2019”

Member’s explanatory statement
This amendment provides for the increase in the rate of remote gaming duty to take effect from 1 April 2019 instead of 1 October 2019.
Clause 61, page 44, line 23, leave out “1 October 2019” and insert “the prescribed date”
Committee of the whole House: 19 November 2018

Finance (No. 3) Bill, continued

The Chancellor of the Exchequer

Clause 61, page 44, line 25, leave out “1 October 2019” and insert “1 April 2019”

This amendment is consequential on Amendment 16.

Carolyn Harris
Mr Iain Duncan Smith
Ronnie Cowan
Mr John Baron
Mr Marcus Fysh
Mr David Jones

Heidi Allen
Tim Loughton
Mr David Davis
Andrew Selous
Justine Greening
Stephen Kerr
Boris Johnson
Sir Peter Bottomley
Paul Blomfield
Stephen Timms
Martin Whitfield
Wes Streeting
Tonia Antoniazzi
Stella Creasy
Chris Bryant
Stephen Kinnock
Owen Smith
David Simpson
Stuart C. McDonald
Alison Thewliss
Gavin Newlands
Sammy Wilson
Patricia Gibson
Angus Brendan MacNeil
Neil Gray
Kirsty Blackman
Chris Law
Ian Blackford
Angela Crawley
Stewart Hosie
Dr Philippa Whitford
Jonathan Edwards
Frank Field
Sir Mike Penning
Mr Philip Hollobone
Derek Thomas
Sir David Evennett
Henry Smith
Ben Lake
Mr John Hayes
Sir William Cash
Ms Angela Eagle
Alison McGovern

Priti Patel
Mr Jacob Rees-Mogg
Mr Steve Baker
Mr Bob Seely
Fiona Bruce
Sir Michael Fallon
Adam Holloway
Albert Owen
Ian Murray
Judith Cummins
Clive Efford
Ruth Cadbury
Stephen Doughty
Diana Johnson
Helen Hayes
Louise Haigh
Jim Shannon
Mr Gregory Campbell
Drew Hendry
Marion Fellows
Alan Brown
Emma Little Pengelly
Dr Lisa Cameron
Douglas Chapman
Tommy Sheppard
Stephen Gethins
Hannah Bardell
Deidre Brock
Patrick Grady
Stewart Malcolm McDonald
Pete Wishart
Liz Saville Roberts
Stephen Lloyd
Giles Watling
Darren Jones
Caroline Lucas
Mr Dennis Skinner
Dr Roberta Blackman-Woods
Mrs Emma Lewell-Buck
Liz Twist
Mrs Emma Lewell-Buck
Kerry McCarthy
Maria Eagle
Teresa Pearce

Dr Sarah Wollaston
Tracey Crouch
Charlie Elphicke
Johnny Mercer
Mr Richard Bacon
Nicky Morgan
Zac Goldsmith
Chuka Umunna
Jo Stevens
Susan Elan Jones
Graham P Jones
Jenny Chapman
Gareth Snell
Tulip Siddiq
Mrs Madeleine Moon
Dan Jarvis
Sir Jeffrey M. Donaldson
Nigel Dodds
John McNally
David Linden
Paul Girvan
Gavin Robinson
Brendan O’Hara
Martyn Day
Martin Docherty-Hughes
Chris Stephens
Mhairi Black
Joanna Cherry
Peter Grant
Carol Monaghan
Christine Jardine
Catherine West
Jamie Stone
Mr William Wragg
Damian Collins
Layla Moran
Andrew Bridgen
Wera Hobhouse
Paula Sherriff
Alex Sobel
Kate Hollern
Emma Reynolds
Lady Hermon
Clause 61, page 44, line 25, leave out “1 October 2019” and insert “the prescribed date”
Clause 61, page 44, line 32, at end insert—

“(4) In this section, “the prescribed date” means the date prescribed in regulations made by statutory instrument by the Secretary of State

(5) The Secretary of State may not make regulations under subsection (4)—

(a) to prescribe a date before 1 October 2019, and

(b) unless regulations under section 236 of the Gambling Act 2005 have been made that amend the definition of sub-category B2 gaming machines so as to define such machines as having a maximum charge for use of no more than £2 with effect from a date no later than 1 April 2019.

(6) In this section, “sub-category B2 gaming machines” has the meaning given in regulation 5(5) of the Categories of Gaming Machine Regulations 2007/2158.”

NEW CLAUSES OR NEW SCHEDULES RELATING TO REMOTE GAMING DUTY OR GAMING DUTY

Kirsty Blackman
Ian Blackford
Alison Thewliss
Ronnie Cowan
Mhairi Black
Patrick Grady
Debbie Abrahams

To move the following Clause—

“Review of public health effects of gaming provisions

(1) The Chancellor of the Exchequer must review the public health effects of the provisions of section 61 of and Schedule 18 to this Act 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 those provisions in reducing the negative public health effects of gambling, and

(b) the implications for the public finances of the public health effects of—

(i) those provisions,
Finance (No. 3) Bill, continued

(ii) the operation of the law relating to remote gaming duty and gaming duty if those provisions were not given effect.”

Member’s explanatory statement
This new clause would require a review of the public health effects of gaming provisions.

Kirsty Blackman
Ian Blackford
Alison Thewliss
Ronnie Cowan
Mhairi Black
Patrick Grady

To move the following Clause—

“The Report on consultation on certain provisions of this Act (No. 3)
(1) No later than two months after the passing of this Act, the Chancellor of the
Exchequer must lay before the House of Commons a report on the consultation
undertaken on the provisions in subsection (2).
(2) Those provisions are—
   (a) section 61, and
   (b) Schedule 18.
(3) A report under this section must specify in respect of each provision listed in
subsection (2)—
   (a) whether a version of the provision was published in draft,
   (b) if so, whether changes were made as a result of consultation on the draft,
   (c) if not, the reasons why the provision was not published in draft and any
consultation which took place on the proposed provision in the absence
of such a draft.”

Member’s explanatory statement
This new clause would require a report on the consultation undertaken on certain provisions of
this Act – alongside new clauses 9, 11 and 15.
To move the following Clause—
“Review of remote gambling duty

(1) The Treasury shall undertake a review of the increase in the rate of remote gambling duty introduced in section (Remote gambling duty (rate)) of this Act.

(2) The review shall consider, in particular, the effects of the rate increase on—
   (a) the public revenue,
   (b) betting shops, and
   (c) gambling related harm.

(3) The Treasury review must include independent advice on the feasibility and impact of bringing forward the date of the increase in remote gaming duty to 1 April 2019.

(4) The Treasury review of the effects of the rate increase in remote gambling duty under subsections (2) and (3) must also take into account any effects of reducing to £2 the maximum stake on B2 machine games with effect from 1 April 2019.

(5) The Chancellor of the Exchequer must lay a copy of a report of the review under this section before the House of Commons no later than 28 days after this Act is passed.”

Member’s explanatory statement

This new clause requires the Treasury to review the feasibility and impact of bringing forward from October 2019 the implementation of an increase in remote gambling duty, which is linked in paragraph 3.68 of the Budget 2018 Red Book to the implementation of a £2 maximum stake on B2 machine games (fixed-odds betting terminals).
Committee of the whole House: 19 November 2018

Finance (No. 3) Bill, continued

CLAUSE 22 AND SCHEDULE 7

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

Clive Lewis Lyn Brown Thelma Walker

Schedule 7, page 223, line 27, at end insert—

“(5) The Treasury shall by regulations require that a CGT exit charge payment plan be published on a public register.”

Member’s explanatory statement
This amendment would require the beneficiary of a trust entering a CGT exit charge payment plan to provide information about the source of its income on a public register.

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

Clive Lewis Lyn Brown Thelma Walker

Schedule 7, page 227, line 13, at end insert—

“(2B) The Treasury shall by regulations prescribe a CGT exit charge payment plan be published on a public register.”

Member’s explanatory statement
This amendment would require the beneficiary of a trust entering a CGT exit charge payment plan to provide information about the source of its income on a public register.

STELLA CREASY

Jess Phillips
Ruth Cadbury
Tonia Antoniazzi
Gareth Snell
Christine Jardine
Tulip Siddiq Wera Hobhouse Lucy Powell
Jo Stevens Alex Sobel Martin Whitfield
Caroline Lucas Liz Saville Roberts Jonathan Edwards
Hywel Williams Ben Lake Anna McMorrin

Clause 83, page 60, line 7, at end insert—

“(8) Within 12 months of the coming into force of this section, the Treasury shall report on the participation of certain persons in arrangements that are required to be disclosed by regulations under this section.
The persons the report under subsection (8) shall consider are companies that have entered into public private partnership agreements with public sector bodies that involve the payment of fees to the person in excess of £5 million over the course of the agreement.

In preparing the report under subsection (8), the Treasury shall in particular report on—

(a) the number of persons that have participated in disclosable arrangements;
(b) the value of the public private partnership agreements such persons are involved in;
(c) how many penalties for contravention or non-compliance under the regulations have been imposed on such persons;
(d) the revenue lost to the Treasury through the use of disclosable arrangements by such persons; and
(e) an estimation of the level to which such persons may be making use of arrangements for the purpose of reducing their tax liability that the Treasury considers to be similar to arrangements that are required to be disclosed by regulations under this section.

A report of the review under this paragraph shall be laid before the House of Commons within one calendar month of its completion.

In this section, “public private partnership agreement” means an agreement that includes—

(a) the provision or making available of an asset or the carrying out of works for the purposes of, or in connection with, the discharge of a function of the public sector body, and
(b) the provision of services for the purposes of, or in connection with, the discharge of the same function and which includes the payment of fees by instalments at annual or more frequent intervals by the public sector body.

For the purposes of this section—

“asset” means—

(a) any tangible asset, including any land, building or equipment; or
(b) any computer software;

“works” means the construction, enhancement, replacement or installation of an asset.”

Jeremy Corbyn
John McDonnell
Peter Dowd
Mr Nicholas Brown
Clive Lewis
Anneliese Dodds
Jonathan Reynolds
Lyn Brown
Thelma Walker

Clause 83, page 60, line 8, at end insert—

“(8) No regulations made be made under this section unless the Chancellor of the Exchequer has laid before the House of Commons a report on how the powers in this section are to be exercised in each of the scenarios in subsection (9).

(9) The scenarios to be considered in the report under subsection (8) are—

(a) if either of a—

(i) negotiated withdrawal agreement, or
(ii) framework for the future relationship with the European Union
Finance (No. 3) Bill, continued

have not been ratified under section 13 of the European Union (Withdrawal) Act at the time of the United Kingdom ceasing to be a member of the European Union, and

(b) if both of a—
   (i) negotiated withdrawal agreement, or
   (ii) framework for the future relationship with the European Union have been ratified under section 13 of the European Union (Withdrawal) Act at the time of the United Kingdom ceasing to be a member of the European Union.”

NEW CLAUSES OR NEW SCHEDULES RELATING TO TAX AVOIDANCE OR EVASION

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

Clive Lewis Lyn Brown Thelma Walker
Debbie Abrahams NC5

To move the following Clause—

“Impact analyses of the anti-avoidance provisions of this Act

(1) The Chancellor of the Exchequer must review the impact of—
   (a) section 15 and Schedule 3,
   (b) section 16 and Schedule 4,
   (c) sections 19 and 20,
   (d) section 22 and Schedule 7,
   (e) section 23 and Schedule 8,
   (f) sections 46 and 47, and
   (g) section 83

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 child poverty,
   (b) households at different levels of income,
   (c) the impact of those provisions on people with protected characteristics (within the meaning of the Equality Act 2010), and
   (d) the impact of those provisions on different parts of the United Kingdom and different regions of England.

(3) In this section—
   “parts of the United Kingdom” means—
   (a) England,
   (b) Scotland,
   (c) Wales, and
Finance (No. 3) Bill, continued

(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 tax avoidance provisions of the Bill on households with different levels of income, on child poverty, people with protected characteristics and on a regional basis.

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

Clive Lewis
Lyn Brown
Thelma Walker

NC6

To move the following Clause—

“Analysis of effectiveness of provisions on tax avoidance and evasion

(1) The Chancellor of the Exchequer must review the effectiveness of—
(a) section 15 and Schedule 3,
(b) section 16 and Schedule 4,
(c) sections 19 and 20,
(d) section 22 and Schedule 7,
(e) section 23 and Schedule 8,
(f) sections 46 and 47, and
(g) section 83
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 2019 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.
To move the following Clause—

“Review of effectiveness of provisions on tax avoidance

(1) The Chancellor of the Exchequer must review the effectiveness of the provisions of this Act relating to tax avoidance and lay a report of that review before the House of Commons within six months of the passing of this Act.

(2) In this section, “the provisions of this Act relating to tax avoidance” means—

(a) section 15 and Schedule 3,
(b) section 16 and Schedule 4,
(c) sections 19 and 20,
(d) section 22 and Schedule 7,
(e) section 23 and Schedule 8,
(f) sections 46 and 47,
(g) section 83.

(3) A review under this section must consider in particular—

(a) the effects of those provisions in reducing tax avoidance and evasion,
(b) the effect of those provisions in inducing new tax avoidance measures unanticipated by the Act, and
(c) estimates of the efficacy of the provisions in reducing the tax gap in each tax year from 2018-19 to 2028-29.”

Member’s explanatory statement
This new clause would require a review of the effectiveness of provisions on tax avoidance.
(e) section 23 and Schedule 8,
(f) sections 46 and 47,
(g) section 83.

(3) A report under this section must specify in respect of each provision listed in subsection (2)—
(a) whether a version of the provision was published in draft,
(b) if so, whether changes were made as a result of consultation on the draft,
(c) if not, the reasons why the provision was not published in draft and any consultation which took place on the proposed provision in the absence of such a draft.”

Member’s explanatory statement
This amendment would require a report on consultation undertaken on certain provisions of this Act – alongside new clauses 9, 11 and 13.

ORDER OF THE HOUSE [12 NOVEMBER 2018]
That the following provisions shall apply to the Finance (No.3) Bill:

Committal

1. The following shall be committed to a Committee of the whole House—
(a) Clauses 5, 6, 8, 9 and 10 (income tax thresholds and reliefs);
(b) Clause 15 and Schedule 3 (offshore receipts in respect of intangible property);
(c) Clause 16 and Schedule 4 (avoidance involving profit fragmentation arrangements);
(d) Clause 19 (hybrid and other mismatches: scope of Chapter 8 and “financial instrument”);
(e) Clause 20 (controlled foreign companies: finance company exemption and control);
(f) Clause 22 and Schedule 7 (payment of CGT exit charges);
(g) Clause 23 and Schedule 8 (corporation tax exit charges);
(h) Clause 38 and Schedule 15 (entrepreneurs’ relief);
(i) Clauses 39 and 40 (gift aid and charities);
(j) Clauses 41 and 42 (stamp duty land tax: first-time buyers in cases of shared ownership);
(k) Clauses 46 and 47 (stamp duty and SDRT);
(l) Clauses 61 and 62 and Schedule 18 (remote gaming duty and gaming duty);
(m) Clauses 68 to 78 (carbon emissions tax);
(n) Clause 83 (international tax enforcement: disclosure arrangements);
(o) Clause 89 (minor amendments in consequence of EU withdrawal);
(p) Clause 90 (emissions reduction trading scheme: preparatory expenditure);
(q) any new Clauses or new Schedules relating to—
   (i) tax thresholds or reliefs,
   (ii) the subject matter of any of clauses 68 to 78, 89 and 90,
   (iii) gaming duty or remote gaming duty, or
   (iv) tax avoidance or evasion.

2. The remainder of the Bill shall be committed to a Public Bill Committee.
Committee of the whole House: 19 November 2018

Finance (No. 3) Bill, continued

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>
<thead>
<tr>
<th>TABLE</th>
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<tbody>
<tr>
<td><strong>Proceedings</strong></td>
</tr>
<tr>
<td>First day</td>
</tr>
<tr>
<td>Clauses 5, 6, 8, 9, 10 and 38 and Schedule 15; Clauses 39 to 42; any new Clauses or new Schedules relating to tax thresholds or reliefs</td>
</tr>
<tr>
<td>Clauses 68 to 78 and 89 and 90; any new Clauses or new Schedules relating to the subject matter of those clauses</td>
</tr>
<tr>
<td>Second day</td>
</tr>
<tr>
<td>Clauses 61 and 62 and Schedule 18; any new Clauses or new Schedules relating to remote gaming duty or gaming duty</td>
</tr>
<tr>
<td>Clause 15 and Schedule 3; Clause 16 and Schedule 4; Clauses 19 and 20; Clause 22 and Schedule 7; Clause 23 and Schedule 8; Clauses 46 and 47; Clause 83; any new Clauses or new Schedules relating to tax avoidance or evasion</td>
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</tbody>
</table>

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 Tuesday 11 December 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.
Finance (No. 3) Bill, continued

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.

NOTICES WITHDRAWN

The following Notices were withdrawn on 14 November 2018:

NC4