House of Commons
Tuesday 20 November 2018
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. 3) BILL

(Clauses 5, 6, 8, 9 and 10; Clause 15 and Schedule 3; Clause 16 and Schedule 4; Clause 19; Clause 20; Clause 22 and Schedule 7; Clause 23 and Schedule 8; Clause 38 and Schedule 15; Clauses 39 and 40; Clauses 41 and 42; Clauses 46 and 47; Clauses 61 and 62 and Schedule 18; Clauses 68 to 78; Clause 83; Clause 89; Clause 90; any new Clauses or new Schedules relating to tax thresholds or reliefs, the subject matter of any of clauses 68 to 78, 89 and 90, gaming duty or remote gaming duty, or 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This document includes all amendments tabled to date and includes any withdrawn amendments at the end.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 [12 November 2018].

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: 20 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”

Member’s explanatory statement

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
Priti Patel
Dr Sarah Wollaston

Tim Loughton
Mr Jacob Rees-Mogg
Tracey Crouch

Mr David Davis
Mr Steve Baker
Charlie Elphicke

Andrew Selous
Mr Bob Seely
Johnny Mercer

Justine Greening
Fiona Bruce
Mr Richard Bacon

Stephen Kerr
Sir Michael Fallon
Nicky Morgan

Boris Johnson
Adam Holloway
Zac Goldsmith

Sir Peter Bottomley
Albert Owen
Chuka Umunna

Paul Blomfield
Ian Murray
Jo Stevens

Stephen Timms
Judith Cummins
Susan Elan Jones

Martin Whitfield
Clive Efford
Graham P Jones

Wes Streeting
Ruth Cadbury
Jenny Chapman

Tonia Antoniazzi
Stephen Doughty
Gareth Snell

Stella Creasy
Diana Johnson
Tulip Siddiq

Chris Bryant
Helen Hayes
Mrs Madeleine Moon

Stephen Kinnock
Louise Haigh
Dan Jarvis

Owen Smith
Jim Shannon
Sir Jeffrey M. Donaldson

David Simpson
Mr Gregory Campbell
Nigel Dodds

Stuart C. McDonald
Drew Hendry
John McNally

Alison Thewliss
Marion Fellows
David Linden

Gavin Newlands
Alan Brown
Paul Girvan

Sammy Wilson
Emma Little Pengelly
Gavin Robinson

Patricia Gibson
Dr Lisa Cameron
Brendan O’Hara

Angus Brendan MacNeil
Douglas Chapman
Martyn Day

Neil Gray
Tommy Sheppard
Martin Docherty-Hughes

Kirsty Blackman
Stephen Gethins
Chris Stephens

Chris Law
Hannah Bardell
Mhairi Black

Ian Blackford
Deidre Brock
Joanna Cherry

Angela Crawley
Patrick Grady
Peter Grant

Stewart Hosie
Stewart Malcolm McDonald
Carol Monaghan

Dr Philippa Whitford
Petre Wishart
Christine Jardine

Jonathan Edwards
Liz Saville Roberts
Catherine West

Frank Field
Stephen Lloyd
Jamie Stone

Sir Mike Penning
Giles Watling
Mr William Wragg

Mr Philip Hollobone
Darren Jones
Damian Collins

Derek Thomas
Caroline Lucas
Layla Moran

Sir David Evennett
Mr Dennis Skinner
Andrew Bridgen

Henry Smith
Dr Roberta Blackman-Woods
Wera Hobhouse
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—
Finance (No. 3) Bill, continued

(i) those provisions,
(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—

“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.
Carolyn Harris  
Mr Iain Duncan Smith  
Ronnie Cowan  
Mr John Baron  
Mr Marcus Fysh  
Mr David Jones  
Heidi Allen  
Mr Jacob Rees-Mogg  
Dr Sarah Wollaston  
Priti Patel  
Mr David Davis  
Mr Steve Baker  
Tracey Crouch  
Andrew Selous  
Mr Bob Seely  
Johnny Mercer  
Justine Greening  
Fiona Bruce  
Mr Richard Bacon  
Stephen Kerr  
Sir Michael Fallon  
Nicky Morgan  
Boris Johnson  
Adam Holloway  
Zac Goldsmith  
Sir Peter Bottomley  
Albert Owen  
Chuka Umunna  
Paul Blomfield  
Ian Murray  
Jo Stevens  
Stephen Timms  
Judith Cummins  
Susan Elan Jones  
Martin Whitfield  
Clive Efford  
Graham P Jones  
Wes Streeting  
Ruth Cadbury  
Jenny Chapman  
Tonia Antoniazzi  
Stephen Doughty  
Gareth Snell  
Stella Creasy  
Diana Johnson  
Tulip Siddiq  
Chris Bryant  
Helen Hayes  
Mrs Madeleine Moon  
Stephen Kinnock  
Louise Haigh  
Dan Jarvis  
Owen Smith  
Jim Shannon  
Sir Jeffrey M. Donaldson  
David Simpson  
Mr Gregory Campbell  
Nigel Dodds  
Stuart C. McDonald  
Drew Hendry  
John McNally  
Alison Thewliss  
Marion Fellows  
David Linden  
Gavin Newlands  
Alan Brown  
Paul Girvan  
Sammy Wilson  
Emma Little Pengelly  
Gavin Robinson  
Patricia Gibson  
Dr Lisa Cameron  
Brendan O’Hara  
Angus Brendan MacNeil  
Douglas Chapman  
Martyrn Day  
Neil Gray  
Tommy Sheppard  
Martin Docherty-Hughes  
Kirsty Blackman  
Stephen Gethins  
Chris Stephens  
Chris Law  
Hannah Bardell  
Joanna Cherry  
Ian Blackford  
Deidre Brock  
Peter Grant  
Angela Crawley  
Patrick Grady  
Stewart Hosie  
Stewart Malcolm McDonald  
Carol Monaghan  
Dr Philippa Whitford  
Pete Wishart  
Christine Jardine  
Jonathan Edwards  
Liz Saville Roberts  
Catherine West  
Frank Field  
Stephen Lloyd  
Jamie Stone  
Sir Mike Penning  
Giles Watling  
Mr William Wragg  
Mr Philip Hollobone  
Darren Jones  
Damian Collins  
Derek Thomas  
Caroline Lucas  
Layla Moran  
Andrew Bridgen  
Ged Killen  
Wera Hobhouse  
Ben Lake  
Mrs Emma Lewell-Buck  
Paula Sherriff  
Mr John Hayes  
Liz Twist  
Alex Sobel  
Mr William Cash  
Kerry McCarthy  
Kate Hollern  
Ms Angela Eagle  
Maria Eagle  
Emma Reynolds  
Alison McGovern  
Teresa Pearce  
Lady Hermon  
Julie Elliott  
Karim Smyth  
Neil Parish  
Andy Slaughter  
Janet Daby  
Anne Marie Morris  
Craig Mackinlay  
Melanie Onn  
Matt Western  
Douglas Ross  
Ellie Reeves  
Alex Cunningham  
Siobhain McDonagh  
Mr Roger Godsiff  
Seema Malhotra  
Jim Fitzpatrick  
Debbie Abrahams  
Tim Farron
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 gambling 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).

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

CLAUSES 19 AND 20

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

Jonathan Reynolds Lyn Brown Thelma Walker

Clause 20, page 12, line 26, at end insert—

“(8) The Chancellor of the Exchequer must, no later than six months after the passing of this Act, lay before the House of Commons a review of the effects of the changes to the controlled foreign companies regime made by this section.

(9) In circumstances in which the United Kingdom has left the European Union without a negotiated withdrawal agreement, the review in subsection (8) must consider the impact of this on those changes.”
CLAUSE 22 AND SCHEDULE 7

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.

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.

CLAUSE 83

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.
(9) 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.

(10) 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.

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

(12) 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.

(13) 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

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.

To move the following Clause—

“Report on consultation on certain provisions of this Act (No. 4)

(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 15 and Schedule 3,
(b) section 16 and Schedule 4,
(c) sections 19 and 20,
(d) section 22 and Schedule 7,
Finance (No. 3) Bill, continued

(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.
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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<td><strong>Proceedings</strong></td>
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<td>First day</td>
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<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>
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<tr>
<td>Clauses 61 and 62 and Schedule 18; any new Clauses or new Schedules relating to remote gaming duty or gaming duty</td>
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<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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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.

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
Finance (No. 3) Bill, *continued*

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