GLOSSARY

This document shows the fate of each clause, schedule, amendment and new clause.

The following terms are used:

Agreed to: agreed without a vote.
Agreed to on division: agreed following a vote.
Negatived: rejected without a vote.
Negatived on division: rejected following a vote.
Not called: debated in a group of amendments, but not put to a decision.
Not moved: not debated or put to a decision.
Question proposed: debate underway but not concluded.
Withdrawn after debate: moved and debated but then withdrawn, so not put to a decision.
Not selected: not chosen for debate by the Chair.

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

CLAUSES 5, 6, 8, 9, 10 AND 38 AND SCHEDULE 15

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

Clause 5, page 2, line 20, leave out “£12,500” and insert “£12,750”
Committee of the whole House Proceedings: 19 November 2018

Finance (No. 3) Bill, continued

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

Withdrawn after debate

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

Clive Lewis
Seema Malhotra
Lyn Brown
Debbie Abrahams
Thelma Walker

Not selected

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

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

Not selected

Page 2, line 16, leave out Clause 5

Clause 5 agreed to on division.

Clause 6 agreed to.

Clause 8 to 10 agreed to.

Clause 38 agreed to.

Schedule 15 agreed to.

Clause 39 to 42 agreed to.
Finance (No. 3) Bill, continued

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

Negatived on division NC1

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 Seema Malhotra

Negatived on division NC2

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.
(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

Clive Lewis      Lyn Brown      Thelma Walker
Seema Malhotra

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.”

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

Not called NC8

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.”

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

Not called NC9

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).

(2) Those provisions are—
   (a) section 5,
   (b) section 6,
   (c) section 8,
   (d) section 9,
Finance (No. 3) Bill, continued

(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.”

Debbie Abrahams
Alex Cunningham
Dr Philippa Whitford
Caroline Lucas
Ian Blackford
Alison Thewliss
Ronnie Cowan
Norman Lamb
Mhairi Black
Liz Kendall
Patrick Grady
Dr Paul Williams
Not called NC18

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
(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.”

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

Clause 68 agreed to.

Clause 69 to 77 agreed to.

Clauses 78 agreed to.

Chuka Umunna
Anna Soubry
Mr Chris Leslie
Dr Sarah Wollaston
Angela Smith
Mr Dominic Grieve

Heidi Allen
Guto Bebb
Mr Gavin Shuker
Stephen Doughty
Mr Pat McFadden
Jess Phillips
Catherine McKinnell
Jo Swinson
Tom Brake
Lisa Nandy

Caroline Lucas
Jonathan Edwards
Justine Greening
Mike Gapes
Dr Phillip Lee
Antoinette Sandbach
John Woodcock
Dame Margaret Hodge
Stella Creasy
Matt Western
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

(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.”
Finance (No. 3) Bill, continued

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).”

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.”
Finance (No. 3) Bill, continued

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.”

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

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

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).
Finance (No. 3) Bill, continued

(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 agreed to.

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

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

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

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.”

Clause agreed to.
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.”

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

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)—

(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.”
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.”

Progress reported.