



**SUPPLEMENT TO THE VOTES AND PROCEEDINGS**

**Tuesday 20 November 2018**

**COMMITTEE OF THE WHOLE HOUSE  
PROCEEDINGS**

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**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)**

*[SECOND DAY]*

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**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*Withdrawn after debate:* moved and debated but then withdrawn, so not put to a decision.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.

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**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” *Agreed to* **16**

Finance (No. 3) Bill, *continued*

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  
 Julie Elliott  
 Andy Slaughter  
 Craig Mackinlay  
 Douglas Ross  
 Jim Fitzpatrick

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  
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 Ruth Cadbury  
 Stephen Doughty  
 Diana Johnson  
 Helen Hayes  
 Louise Haigh  
 Jim Shannon  
 Mr Gregory Campbell  
 Drew Hendry  
 Marion Fellows  
 Alan Brown  
 Emma Little Pngelly  
 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  
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 Karin Smyth  
 Janet Daby  
 Melanie Onn  
 Scott Mann  
 Debbie Abrahams

Dr Sarah Wollaston  
 Tracey Crouch  
 Charlie Elphicke  
 Johnny Mercer  
 Mr Richard Bacon  
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 Chuka Umunna  
 Jo Stevens  
 Susan Elan Jones  
 Graham P Jones  
 Jenny Chapman  
 Gareth Snell  
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 Nigel Dodds  
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 Chris Stephens  
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 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  
 Neil Parish  
 Anne Marie Morris  
 Matt Western  
 Seema Malhotra  
 Tim Farron

*Not called* 11

Clause 61, page 44, line 23, leave out "1 October 2019" and insert "the prescribed date"

Finance (No. 3) Bill, *continued*

The Chancellor of the Exchequer

*Agreed to* 17

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

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

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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

Julie Elliott

Andy Slaughter

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

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Deidre Brock

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Pete Wishart

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Caroline Lucas

Mr Dennis Skinner

Dr Roberta Blackman-Woods

Mrs Emma Lewell-Buck

Liz Twist

Kerry McCarthy

Maria Eagle

Teresa Pearce

Karin Smyth

Janet Daby

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

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Dan Jarvis

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Nigel Dodds

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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

Neil Parish

Anne Marie Morris

Finance (No. 3) Bill, *continued*

Craig Mackinlay  
Douglas Ross  
Debbie Abrahams

Melanie Onn  
Seema Malhotra  
Tim Farron

Matt Western  
Jim Fitzpatrick

*Not called* 12

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

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Mr John Hayes  
Sir William Cash  
Ms Angela Eagle  
Alison McGovern  
Julie Elliott

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  
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Emma Little Pengelly  
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Mr Dennis Skinner  
Dr Roberta Blackman-Woods  
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Susan Elan Jones  
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Tulip Siddiq  
Mrs Madeleine Moon  
Dan Jarvis  
Sir Jeffrey M. Donaldson  
Nigel Dodds  
John McNally  
David Linden  
Paul Girvan  
Gavin Robinson  
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Mhairi Black  
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Jamie Stone  
Mr William Wragg  
Damian Collins  
Layla Moran  
Andrew Bridgen  
Wera Hobhouse  
Paula Sherriff  
Alex Sobel  
Kate Hollern  
Emma Reynolds  
Lady Hermon  
Neil Parish

**Finance (No. 3) Bill, continued**

Andy Slaughter  
 Craig Mackinlay  
 Douglas Ross  
 Debbie Abrahams

Janet Daby  
 Melanie Onn  
 Seema Malhotra  
 Tim Farron

Anne Marie Morris  
 Matt Western  
 Jim Fitzpatrick

*Not called* 13

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.”

*Clause, as amended, agreed to.*

*Clause 62 agreed to.*

*Schedule 18 agreed to.*

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*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

*Added* NC12

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

*Not called* NC13

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.”
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Finance (No. 3) Bill, *continued*

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

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Martin Whitfield

Wes Streeting

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Angus Brendan MacNeil

Neil Gray

Kirsty Blackman

Chris Law

Ian Blackford

Angela Crawley

Stewart Hosie

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Julie Elliott

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Craig Mackinlay

Douglas Ross

Siobhain McDonagh

Jim Fitzpatrick

Priti Patel

Mr Jacob Rees-Mogg

Mr Steve Baker

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Fiona Bruce

Sir Michael Fallon

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Wera Hobhouse

Paula Sherriff

Alex Sobel

Kate Hollern

Emma Reynolds

Lady Hermon

Neil Parish

Anne Marie Morris

Matt Western

Alex Cunningham

Seema Malhotra

Tim Farron

*Not called* **NC16**

Finance (No. 3) Bill, *continued*

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.”

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*Clause 15 agreed to.*

*Schedule 3 agreed to.*

*Clause 16 agreed to.*

*Schedule 4 agreed to.*

*Clause 19 agreed to.*

*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

*Not called* 19

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.



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**Finance (No. 3) Bill, continued**

- (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 20 agreed to.*

*Clause 22 agreed to.*

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**CLAUSE 22 AND SCHEDULE 7**

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

Clive Lewis

Lyn Brown

Thelma Walker

*Not called* 3

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.”

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

Clive Lewis

Lyn Brown

Thelma Walker

*Not called* 4

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.”

*Schedule 7 agreed to.*

*Clause 23 agreed to.*

*Schedule 8 agreed to.*

*Clauses 46 and 47 agreed to.*

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Finance (No. 3) Bill, *continued*

## CLAUSE 83

Stella Creasy  
 Jess Phillips  
 Ruth Cadbury  
 Tonia Antoniazzi  
 Gareth Snell  
 Christine Jardine

Tulip Siddiq  
 Jo Stevens  
 Caroline Lucas  
 Hywel Williams

Wera Hobhouse  
 Alex Sobel  
 Liz Saville Roberts  
 Ben Lake

Lucy Powell  
 Martin Whitfield  
 Jonathan Edwards  
 Anna McMorrin

*Not selected* 24

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.”

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**Finance (No. 3) Bill, continued**

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

Jonathan Reynolds

Lyn Brown

Thelma Walker

*Agreed to* 23

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 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.”

*Clause, as amended, agreed to.*

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**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  
Debbie Abrahams

Lyn Brown

Thelma Walker

*Added* 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,

**Finance (No. 3) Bill, continued**

- (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
    - (d) Northern Ireland.

“regions of England” has the same meaning as that used by the Office for National Statistics.”

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

Clive Lewis

Lyn Brown

Thelma Walker  
*Not called* 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

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**Finance (No. 3) Bill, continued**

- (c) estimates of the role of the provisions of this Act in reducing the tax gap in each tax year from 2019 to 2022.”
- 

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

*Added* NC14

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.”

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

*Not called* NC15

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—

**Finance (No. 3) Bill, *continued***

- (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 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.”

*Bill (Clauses 5, 6, 8 to 10, 15, 16, 19, 20, 22, 23, 38 to 42, 46, 47, 61, 62, 68 to 78, 83, 89 and 90, Schedules 3, 4, 7, 8, 15 and 18 and certain new Clauses and new Schedules) reported with Amendments.*

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