Agreed to

That—

(1) the Committee shall (in addition to its first meeting at 9.25 am on Tuesday 27 November) meet—

(a) at 2.00 pm on Tuesday 27 November;
(b) at 11.30 am and 2.00 pm on Thursday 29 November;
(c) at 9.25 am and 2.00 pm on Tuesday 4 December;
Finance (No. 3) Bill, continued

(d) at 11.30 am and 2.00 pm on Thursday 6 December;
(e) at 9.25 am and 2.00 pm on Tuesday 11 December;
(2) the proceedings shall be taken in the following order: Clauses 1 to 4; Clause 7; Clauses 11 to 13; Schedule 1; Clause 14; Schedule 2; Clause 17; Schedule 5; Clause 18; Schedule 6; Clause 21; Clauses 24 to 26; Schedule 9; Clause 27; Schedule 10; Clause 28; Schedule 11; Clauses 29 to 31; Schedule 12; Clauses 32 to 35; Schedule 13; Clause 36; Schedule 14; Clause 37; Clauses 43 to 45; Clauses 48 to 51; Schedule 16; Clause 52; Schedule 17; Clauses 53 to 60; Clauses 63 to 67; Clauses 79 to 82; Clauses 84 to 88; Schedule 19; Clauses 91 and 92; new Clauses; new Schedules; remaining proceedings on the Bill;
(3) the proceedings shall (so far as not previously concluded) be brought to a conclusion at 5.00 pm on Tuesday 11 December.

As Amendments to Mel Stride’s proposed Motion

Kirsty Blackman
Mhairi Black

Negatived on division (a)

★ Leave out line 4

Kirsty Blackman
Mhairi Black

Not called (b)

★ Line 7, at end insert—
“(1A) The Committee shall hear oral evidence in accordance with the following Table—

<table>
<thead>
<tr>
<th>Date</th>
<th>Time</th>
<th>Witness</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thursday 29 November</td>
<td>Until no later than 12.15 pm</td>
<td>HM Treasury; HM Revenue and Customs</td>
</tr>
<tr>
<td>Thursday 29 November</td>
<td>Until no later than 1.00 pm</td>
<td>Office for Budget Responsibility</td>
</tr>
<tr>
<td>Thursday 29 November</td>
<td>Until no later than 3.30 pm</td>
<td>The Institute for Fiscal Studies</td>
</tr>
<tr>
<td>Thursday 29 November</td>
<td>Until no later than 5.00 pm</td>
<td>The Chartered Institute for Taxation</td>
</tr>
</tbody>
</table>

Kirsty Blackman
Mhairi Black

Not called (c)

★ Line 18, at end insert—
“(4) The Committee recommends that the programme order of the House [12 November] should be amended in paragraph 7 by substituting “18 December” for “11 December”.

________________________________________
Mel Stride

That, subject to the discretion of the Chair, any written evidence received by the Committee shall be reported to the House for publication.

Agreed to

John McDonnell
Peter Dowd
Anneliese Dodds
Jonathan Reynolds
Clive Lewis
Jeff Smith

Not selected 13

Clause 1, page 1, line 5, leave out from “tax” to end and insert “may be charged for the tax year 2019-20 if the condition in subsection (2) is met.

(2) The condition in this subsection is, prior to 6 April 2019, the Chancellor of the Exchequer has laid before the House of Commons a review of the effects of differences between the rates of income tax in the United Kingdom and those in—

(a) other EU member states,
(b) other OECD member countries,
(c) other G20 member countries.”

Clause agreed to.

John McDonnell
Peter Dowd
Anneliese Dodds
Jonathan Reynolds
Clive Lewis
Jeff Smith

Not selected 3

Clause 2, page 1, line 7, leave out from “tax” to end and insert “may be charged for the financial year 2020 if the condition in subsection (2) is met.

(2) The condition in this subsection is, prior to 6 April 2019, the Chancellor of the Exchequer has laid before the House of Commons a review of the effects of changes and prospective changes to the rate of corporation tax made since 2010.”

John McDonnell
Peter Dowd
Anneliese Dodds
Jonathan Reynolds
Clive Lewis
Jeff Smith

Not selected 4

Clause 2, page 1, line 7, leave out from “tax” to end and insert “may be charged for the financial year 2020 if the condition in subsection (2) is met.

(2) The condition in this subsection is, prior to 6 April 2019, the Chancellor of the Exchequer has laid before the House of Commons a review of the effects on productivity of changes to the rate of corporation tax made since 2010.”
Clause 2, page 1, line 7, leave out from “tax” to end and insert “may be charged for the financial year 2020 if the condition in subsection (2) is met.

(2) The condition in this subsection is, prior to 6 April 2019, the Chancellor of the Exchequer has laid before the House of Commons a review of the effects of differences between the rates of corporation tax in the United Kingdom and those in—

(a) other EU member states,
(b) other OECD member countries,
(c) other G20 member countries.”
(2) The condition in this subsection is, prior to 6 April 2019, the Chancellor of the Exchequer has laid before the House of Commons a review of the corporation tax receipts of multinational companies with UK-domiciled subsidiaries in relation to their publicly available UK-based revenue.”

John McDonnell
Peter Dowd
Anneliese Dodds
Jonathan Reynolds
Clive Lewis
Jeff Smith

Clause 2, page 1, line 7, leave out from “tax” to end and insert “may be charged for the financial year 2020 if the condition in subsection (2) is met.

(2) The condition in this subsection is, prior to 6 April 2019, the Chancellor of the Exchequer has laid before the House of Commons a review of the corporation tax receipts of technology companies with UK-domiciled subsidiaries in relation to their publicly available UK-based revenue.”

John McDonnell
Peter Dowd
Anneliese Dodds
Jonathan Reynolds
Clive Lewis
Jeff Smith

Clause 2, page 1, line 7, leave out from “tax” to end and insert “may be charged for the financial year 2020 if the condition in subsection (2) is met.

(2) The condition in this subsection is, prior to 6 April 2019, the Chancellor of the Exchequer has laid before the House of Commons a review of the Commissioners’ effectiveness at applying General Anti-Avoidance Principles with reference to corporation tax collection.”

John McDonnell
Peter Dowd
Anneliese Dodds
Jonathan Reynolds
Clive Lewis
Jeff Smith

Clause 2, page 1, line 7, leave out from “tax” to end and insert “may be charged for the financial year 2020 if the condition in subsection (2) is met.

(2) The condition in this subsection is, prior to 6 April 2019, the Chancellor of the Exchequer has laid before the House of Commons a review of the current UK tax gap in respect of corporation tax applying globally agreed avoidance measures to multinationals with UK-domiciled subsidiaries.”

John McDonnell
Peter Dowd
Anneliese Dodds
Jonathan Reynolds
Clive Lewis
Jeff Smith

Clause 2, page 1, line 7, leave out from “tax” to end and insert “may be charged for
the financial year 2020 if the condition in subsection (2) is met.

(2) The condition in this subsection is, prior to 6 April 2019, the Chancellor of the Exchequer has laid before the House of Commons a review of the effect on corporation tax receipts of—

(a) the United Kingdom withdrawing from the United Kingdom without a negotiated settlement, and

(b) the United Kingdom withdrawing from the United Kingdom with the negotiated settlement that is preferred by Her Majesty’s Government.”

John McDonnell
Peter Dowd
Anneliese Dodds
Jonathan Reynolds
Clive Lewis
Jeff Smith

Clause 2, page 1, line 7, leave out from “tax” to end and insert “may be charged for the financial year 2020 if the condition in subsection (2) is met.

(2) The condition in this subsection is, prior to 6 April 2019, the Chancellor of the Exchequer has laid before the House of Commons a review of the effects of changes and prospective changes to the rate of corporation tax made since 2010 one—

(a) the level of business investment, and

(b) the incidence of share buy backs.”

Clause agreed to.

Clauses 3 and 4 agreed to.

Clause 7, page 5, line 2, at end insert—

“(8) The Chancellor of the Exchequer must review the effect of the provisions in this section on the motor vehicle industry in parts of the United Kingdom and regions of England and lay a report of that review before the House of Commons within six months of the passing of this Act.

(9) 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 of National Statistics.”

Negatived on division 17

Not selected 30
Clause 7, page 5, line 2, at end insert—

“(8) The Chancellor of the Exchequer must review the effect of the provisions in this section on the availability and uptake of optional remuneration arrangements relating to cars and vans and lay a report of that review before the House of Commons within six months of the passing of this Act.”

(9) The review in subsection (8) must consider—

(a) how these arrangements compare with arrangements in other OECD countries,
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(b) how these arrangements compare with arrangements in other European Union Member States, and
(c) how these arrangements compare with arrangements in other countries that are members of the G20.”

John McDonnell
Peter Dowd
Anneliese Dodds
Jonathan Reynolds
Clive Lewis
Jeff Smith

Negatived on division 22

Clause 7, page 5, line 2, at end insert—

“(8) The Chancellor of the Exchequer must review the effect of the provisions in this section on the vehicle hire sector and lay a report of that review before the House of Commons within six months of the passing of this Act.”

Clause agreed to.

John McDonnell
Peter Dowd
Anneliese Dodds
Jonathan Reynolds
Clive Lewis
Jeff Smith

Withdrawn after debate 14

Clause 11, page 7, line 39, at end insert “but only if the requirement in subsection (3) is met.

(3) The amendment made by subsection (2) may only have effect if the Chancellor of the Exchequer has laid before the House of Commons a report of a forecast of the effect on the public revenue of that amendment coming into effect on pension benefits to which the exemption in section 307(2) of ITEPA 2003 applies.”

Not called 15

Clause 11, page 7, line 39, at end insert “but only if the requirement in subsection (3) is met.

(3) The amendment made by subsection (2) may only have effect if the Chancellor of the Exchequer has laid before the House of Commons a report of a forecast of the effect of that amendment coming into effect on pension benefits to which the exemption in section 307(2) of ITEPA 2003 applies.”
Not called 16

Clause 11, page 7, line 39, at end insert “but only if the requirement in subsection (3) is met.

(3) The amendment made by subsection (1) may only have effect if the Chancellor of the Exchequer has made a statement to the House of Commons detailing discussions between Her Majesty’s Government and the Charity Commission regarding the provisions of this section.”

Clause agreed to.

Withdrawn after debate 2

Clause 12, page 9, line 7, at end insert—

“( ) The Chancellor of the Exchequer must review the revenue effects of the provisions in this section and lay a report of that review before the House of Commons within six months of the passing of this Act.”

Clause agreed to.

Clause 13 agreed to.

Not selected 26

Schedule 1, page 94, leave out lines 6 and 7

Not selected 27

Schedule 1, page 94, leave out from beginning of line 43 to end of line 32 on page 95
Schedule 1, page 147, line 34, at end insert—

“21A The Treasury must by regulations require that a list of persons not resident in the United Kingdom whose gains are brought into charge by the changes made to TCGA 1992 in this Schedule be published on a public register.”

Schedule 1, page 147, line 34, at end insert—

“21A The Chancellor of the Exchequer must review the revenue effects of the changes made to TCGA 1992 in this Schedule and lay a report of that review before the House of Commons within six months of the passing of this Act.”

Schedule 1, page 147, line 34, at end insert—

“21A(1) The Chancellor of the Exchequer must review the expected effects on the changes made to TCGA 1992 in this Schedule of the UK leaving the European Union in each of the scenarios in sub-paragraph (2) and lay a report of that review before the House within one month of the passing of this Act.

(2) The scenarios to be considered in the review are—

(a) the United Kingdom leaves the European Union without a negotiated withdrawal agreement, or

(b) the United Kingdom leaves the European Union following the agreement of a withdrawal agreement.”
Kirsty Blackman  
Mhairi Black

Schedule 1, page 147, line 34, at end insert—
“21A The Chancellor of the Exchequer must review the expected revenue effects of the changes made to TCGA 1992 in this Schedule, along with an estimate of the difference between the amount of tax required to be paid to the Commissioners under those provisions and the amount paid, and lay a report of that review before the House of Commons within six months of the passing of this Act.”

Mel Stride

Schedule 1, page 164, line 16, at end insert—
“108A In section 2 (charge to corporation tax), omit subsection (2A).”

John McDonnell  
Peter Dowd  
Anneliese Dodds  
Jonathan Reynolds  
Clive Lewis  
Jeff Smith

Schedule 1, page 167, line 47, at end insert—
“PART 2A
REVIEW OF LAND HOLDINGS

“118A(1) The Commissioners must, within three months of the end of the tax year 2019-20, provide information to the Treasury on the basis of the exercise of their functions in relation to the changes made in this Schedule about land owned in the United Kingdom by persons not ordinarily resident in the United Kingdom. (2) The Chancellor of the Exchequer must, within six months of the end of the tax year 2019-20, undertake a review of land owned in the United Kingdom by persons not ordinarily resident in the United Kingdom on the basis of information supplied in accordance with sub-paragraph (1) and lay a report of that review before the House of Commons.”

John McDonnell  
Peter Dowd  
Anneliese Dodds  
Jonathan Reynolds  
Clive Lewis  
Jeff Smith

Schedule 1, page 167, line 47, at end insert—
“PART 2A
REVIEW OF EFFECTS ON PROPERTY PRICES

“118A(1) The Commissioners must, within three months of the end of the tax year 2019-20, provide information to the Treasury on the basis of the exercise of their functions in relation to the changes made in this Schedule about the effects of the changes on the matters specified in sub-paragraph (2).
(2) Those matters are—
   (a) residential property prices in the United Kingdom, and
   (b) the proportion of residential property in the United Kingdom owned by persons not ordinarily resident in the United Kingdom.

(3) The Chancellor of the Exchequer must, within six months of the end of the tax year 2019-20, undertake a review of the information supplied in accordance with sub-paragraph (1) and lay a report of that review before the House of Commons.”

Schedule, as amended, agreed to.

[Adjourned until Thursday at 11.30 am]