



House of Commons

Tuesday 4 December 2018

PUBLIC BILL COMMITTEE PROCEEDINGS

FINANCE (No. 3) BILL

(Except 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)

[FIFTH AND SIXTH SITTINGS]

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Withdrawn after debate: moved and debated but then withdrawn, so not put to a decision.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

Finance (No. 3) Bill, *continued*

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

Negatived on division 73

Clause 32, page 19, line 23, at end insert—

- “(6) The Chancellor of the Exchequer must review the likely effect of extending the first-year allowances on energy-saving plant or machinery or environmentally beneficial plant or machinery to 2030 and lay a report of that review before the House of Commons within six months of the passing of this Act.”

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

Not called 74

Clause 32, page 19, line 23, at end insert—

- “(6) The Chancellor of the Exchequer must review the likely cost of extending the first-year allowances on energy-saving plant or machinery or environmentally beneficial plant or machinery to 2022 and lay a report of that review before the House of Commons within six months of the passing of this Act.”

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

Negatived on division 75

Clause 32, page 19, line 23, at end insert—

- “(6) The Chancellor of the Exchequer must review the effect of ending the first-year allowances on energy-saving plant or machinery or environmentally beneficial plant or machinery and lay a report of that review before the House of Commons within one year of the passing of this Act.
- (7) A review under subsection (b) must consider the effect on—
- (a) the energy technology sector, and
 - (b) the water technology sector.”

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

Not called 76

Clause 32, page 19, line 23, at end insert—

- “(6) The Chancellor of the Exchequer must review the effect of ending the first-year allowances on energy-saving plant or machinery or environmentally beneficial plant or machinery, on foreign direct investment in the energy technology and water technology sectors and lay a report of that review before the House of Commons within one year of the passing of this Act.”

Finance (No. 3) Bill, *continued*

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

Not called 77

Clause 32, page 19, line 23, at end insert—

- “(6) The Chancellor of the Exchequer must review the effect of the provisions in this section on the United Kingdom’s ability to comply with its third, fourth and fifth carbon budgets and lay a report of that review before the House of Commons within six months of the passing of this Act.”

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

Not called 78

Clause 32, page 19, line 23, at end insert—

- “(6) The Chancellor of the Exchequer must lay before the House of Commons a report on any consultation undertaken on the provisions in this section within two months of the passing of this Act.”

Clause agreed to.

Clause 33 agreed to.

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

Negatived on division 79

Clause 34, page 19, line 38, at end insert—

- “(4) The Chancellor of the Exchequer must lay before the House of Commons a report on any consultation undertaken on the provisions in this section within two months of the passing of this Act.”

Clause agreed to.

Clause 35 agreed to.

Schedule 13 agreed to.

Clause 36 agreed to.

Finance (No. 3) Bill, *continued*

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

Negatived on division **84**

Schedule 14, page 260, line 15, leave out sub-paragraph (d)

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

Negatived on division **81**

Schedule 14, page 261, line 29, at end insert—
 “(aa) assessing the impact on employment, skills and the Exchequer from the asset’s production life and planned decommissioning phase, and”

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

Negatived on division **89**

Schedule 14, page 261, line 42, at end insert—
 “(d) includes an assessment of the impact on the Exchequer from the amount spent on directly employed and contracted staff by the seller over the production life of the asset to date; and the impact on the Exchequer from the buyer’s plans for employed and contracted staff up to and including the decommissioning stage.”

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

Not called **85**

Schedule 14, page 268, line 40, at end insert—
 “(aa) the amount spent by the purchaser in post-acquisition periods on new capital investment, major maintenance work, retraining of redundant staff, initiatives to reduce methane emissions or initiatives to introduce carbon-capture techniques into the operations in relation to the relevant TTH assets (“post-acquisition qualifying investment”)

Finance (No. 3) Bill, continued

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

Not called 86

Schedule 14, page 269, line 3, at end insert—

“(c) the amount by which total post-acquisition qualifying investment exceeded the higher of excess decommissioning expenditure and the total TTH amount as calculated for the first activation period under paragraph 35.”

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

Not called 87

Schedule 14, page 269, line 40, at end insert—

“(c) provided that the total activated TTH amount may never exceed the purchaser’s post-acquisition qualifying investment for the relevant TTH assets or TTH oil fields.”

Schedule agreed to.

Clause 37 agreed to.

Clause 43 agreed to.

Clause 44 agreed to.

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

Withdrawn after debate 95

Clause 45, page 29, line 19, at end insert—

“(11) The Chancellor of the Exchequer must lay before the House of Commons a report on any consultation undertaken on the provisions in this section.

(12) A report of the review under subsection (9) must be laid before the House of Commons within two months of the passing of this Act.”

Clause agreed to.

Finance (No. 3) Bill, *continued*

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

Not called 90

Clause 48, page 32, line 39, at end insert—

“85B Review of possible register

- (1) Within three months of the passing of the Finance Act 2019, the Chancellor of the Exchequer shall review the viability of establishing a public register on the use of the exemption from stamp duty established under section 85A.
- (2) A report of the review under this section shall be laid before the House of Commons as soon as practicable after its completion.”

Clause agreed to.

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

Withdrawn after debate 91

Clause 49, page 33, line 2, at end insert—

“(c) after subsection (4) insert—

- “(5) Within three months of the passing of the Finance Act 2019, the Chancellor of the Exchequer shall review the revenue effects if—
 - (a) the provision of section 49(2) of that Act had not been made, and
 - (b) the exemption under subsection (3) of this section did not apply to a Schedule 2 SIP that was not approved between the coming into force of the relevant provisions of the Finance Act 2014 and the passing of the Finance Act 2019.
- (6) A report of the review under this subsection (5) section shall be laid before the House of Commons as soon as practicable after its completion.””

Clause agreed to.

Finance (No. 3) Bill, *continued*

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

Negatived on division 92

Clause 50, page 33, line 11, at end insert—

“(9B) An order made under subsection (9) for the purposes of subsection (9A) must be accompanied by a statement by the Treasury of the expected impact of that order on—

- (a) the number of traders who are expected to benefit from the reduction of a burden, and
- (b) the supply chain in respect of the description of goods or services.”

Clause agreed to.

Clause 51 agreed to.

Schedule 16 agreed to.

Clause 52 agreed to.

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

Negatived on division 93

Schedule 17, page 305, line 28, at end insert—

“PART 3

REVIEW

- “16 (1) The Chancellor of the Exchequer shall commission a review on the impact of the provisions in this Schedule on the number of individuals and businesses entering into VAT groups.
- (2) A report of the review under sub-paragraph (1) must be laid before the House of Commons before 1 April 2020”.

Finance (No. 3) Bill, continued

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

Negated on division 94

Schedule 17, page 305, line 28, at end insert—

“PART 3

REVIEW

- “16 (1) The Chancellor of the Exchequer shall commission a review on the potential revenue changes if domestic law were to diverge from European Union law in relation to VAT groups.
- (2) A report of the review under sub-paragraph (1) must be laid before the House of Commons within 3 months of the passing of this Act.”

Schedule agreed to.

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

Withdrawn after debate 96

Clause 53, page 34, line 14, at end insert—

- “(5) The Chancellor of the Exchequer must review the revenue effects of the changes made to the Alcoholic Liquor Duties Act 1979 by this section and lay a report of that review before the House of Commons within six months of the passing of this Act.”

Kirsty Blackman
 Mhairi Black

Negated 103

Clause 53, page 34, line 14, at end insert—

- “(5) The Chancellor of the Exchequer must review the expected effects on public health of the changes made to the Alcoholic Liquor Duties Act 1979 by this section and lay a report of that review before the House of Commons within one year of the passing of this Act.”

Clause agreed to.

Finance (No. 3) Bill, *continued*

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

Not called 97

Clause 54, page 36, line 12, at end insert—

- “(5) The Chancellor of the Exchequer must review the effect on the cider industry of the changes made to the Alcoholic Liquor Duties Act 1979 by this section and lay a report of that review before the House of Commons within six months of the passing of this Act.”

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

Not called 98

Clause 54, page 36, line 12, at end insert—

- “(5) The Chancellor of the Exchequer must review the expected effects on public health of the changes made to the Alcoholic Liquor Duties Act 1979 by this section and lay a report of that review before the House of Commons within one year of the passing of this Act.”

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

Not called 99

Clause 54, page 36, line 12, at end insert—

- “(5) The Chancellor of the Exchequer must review the expected effects in each part of the United Kingdom and each region of England of the changes made to the Alcoholic Liquor Duties Act 1979 by this section and lay a report of that review before the House of Commons within one year of the passing of this Act.

(6) In this section—

“part 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.”

Clause agreed to.

Finance (No. 3) Bill, *continued*

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

Withdrawn after debate **100**

Clause **55**, page **36**, line **30**, at end insert—

- “(4) The Chancellor of the Exchequer must review the revenue effects of the changes made to the Tobacco Products Duty Act 1979 by 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.

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

Not moved **101**

Clause **56**, page **37**, line **10**, at end insert—

- “(8) The Chancellor of the Exchequer must review the revenue effects of the changes made to the Tobacco Products Duty Act 1979 by this section and lay a report of that review before the House of Commons within six months of the passing of this Act.”

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

Not called **102**

Clause **56**, page **37**, line **10**, at end insert—

- “(8) The Chancellor of the Exchequer must review the expected effects on public health of the changes made to the Tobacco Products Duty Act 1979 by this section and lay a report of that review before the House of Commons within one year of the passing of this Act.”

Clause agreed to.

[Adjourned until Thursday at 11.30 am]