



House of Commons

Thursday 6 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)

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Withdrawn after debate: moved and debated but then withdrawn, so not put to a decision.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

Withdrawn after debate 108

Clause 57, page 40, line 12, at end insert—

- “(10) The Chancellor of the Exchequer must review the revenue effects of the changes made to the Vehicle Excise and Registration Act 1994 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 109

Clause 57, page 40, line 12, at end insert—

- “(10) The Chancellor of the Exchequer must review the expected effects on levels of CO₂ emissions and the UK’s ability to meet its fourth and fifth carbon budgets of the changes made to the Vehicle Excise and Registration Act 1994 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 110

Clause 57, page 40, line 12, at end insert—

- “(10) The Chancellor of the Exchequer must review the expected effects on the volume of traffic on the roads of the changes made to the Vehicle Excise and Registration Act 1994 by this section and lay a report of that review before the House of Commons within six months 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 111

Clause 57, page 40, line 12, at end insert—

- “(10) The Chancellor of the Exchequer must review the expected effects on air quality standards of the changes made to the Vehicle Excise and Registration Act 1994 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

Withdrawn after debate 112

Clause 58, page 41, line 16, at end insert—

- “(6) The Chancellor of the Exchequer must review the revenue effects of the changes made to the Vehicle Excise and Registration Act 1994 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 113

Clause 58, page 41, line 16, at end insert—

- “(6) The Chancellor of the Exchequer must review the effects on the taxi and private vehicle hire sectors of the changes made to the Vehicle Excise and Registration Act 1994 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

Negatived on division 114

Clause 58, page 41, line 16, at end insert—

- “(6) The Chancellor of the Exchequer must review the effects on levels of CO₂ emissions and the UK’s ability to meet its fourth and fifth carbon budgets of the changes made to the Vehicle Excise and Registration Act 1994 by this section and

Finance (No. 3) Bill, continued

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

Negated on division 115

Clause 59, page 44, line 9, at end insert—

“(11) The Chancellor of the Exchequer must review the revenue effects of the changes made to the HGV Road User Levy Act 2013 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

Negated on division 116

Clause 59, page 44, line 9, at end insert—

“(11) The Chancellor of the Exchequer must review the effects on levels of CO₂ emissions and the UK’s ability to meet its fourth and fifth carbon budgets of the changes made to the HGV Road User Levy Act 2013 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

Negated on division 117

Clause 59, page 44, line 9, at end insert—

“(11) The Chancellor of the Exchequer must review the expected effects on the volume of traffic on the roads of the changes made to the HGV Road User Levy Act 2013 by this section and lay a report of that review before the House of Commons within six months of the passing of this Act.”

Finance (No. 3) Bill, continued

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

Negatived on division 118

Clause 59, page 44, line 9, at end insert—

- “(1) The Chancellor of the Exchequer must review the expected effects on air quality standards of the changes made to the HGV Road User Levy Act 2013 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 selected 119

Clause 59, page 44, line 9, at end insert—

- “(1) The Chancellor of the Exchequer must make a statement to the House of Commons, within 2 months of the passing of this Act, on the United Kingdom’s alignment with the European Union’s emissions standards following its withdrawal from the European Union.”

Clause agreed to.

Kirsty Blackman
Mhairi Black

Withdrawn after debate 104

Clause 60, page 44, line 17, at end insert—

- “(3) The Chancellor of the Exchequer must review the effects of a reduction in air passenger duty rates from 1 April 2020 and lay a report of that review before the House of Commons within six months of the passing of this Act.
- (4) A review under subsection (3) must in consider the effects of a reduction on—
- (a) airlines,
 - (b) airport operators,
 - (c) other businesses, and
 - (d) passengers.”

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

Negatived on division 120

Clause 60, page 44, line 17, at end insert—

- “(3) The Chancellor of the Exchequer must review the effects of the changes made in subsection (1) and related matters specified in subsections (4) and (5) and lay a

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report of that review before the House of Commons within six months of the coming into force of the changes.

- (4) The matter specified in this subsection is the revenue effects of the changes.
- (5) The matter specified in this subsection is the effects of the changes on—
 - (a) CO₂ emissions,
 - (b) the United Kingdom’s ability to comply with its third, fourth and fifth carbon budgets,
 - (c) air quality standards,
 - (d) air travel demand, and
 - (e) air traffic movements.”

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

Negated on division 121

Clause 60, page 44, line 17, at end insert—

- “(3) The Chancellor of the Exchequer must review the effects of the changes made in subsection (1) together with the matter specified in subsection (4) and lay a report of that review before the House of Commons within six months of the coming into force of the changes.
- (4) The matter specified in this subsection is to assess whether the rate for privately-owned and privately-chartered jets is reflective of environmental costs relative to the other rates and bands of air passenger duty.”

Clause agreed to.

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

Withdrawn after debate 124

Clause 63, page 45, line 13, at end insert—

- “(6) The Chancellor of the Exchequer must review the expected effect of the changes made by this section to paragraph 12A of Schedule 6 to the Finance Act 2000 on companies with up to 250 employees and lay a report of that review before the House of Commons within six months 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 125

Clause 63, page 45, line 13, at end insert—

- “(6) The Chancellor of the Exchequer must review the expected effect of the changes made by this section to paragraph 12A of Schedule 6 to the Finance Act 2000 in the event that—
- (a) the UK leaves the European Union without a negotiated withdrawal agreement,
 - (b) the UK leaves the European Union following a negotiated withdrawal agreement.
- (7) The Chancellor of the Exchequer must lay a report of the review under subsection (6) before the House of Commons within two months of the passing of this Act.”

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

Not called 126

Clause 63, page 45, line 13, at end insert—

- “(6) The Chancellor of the Exchequer must review the expected effect of the changes made by this section to paragraph 12A of Schedule 6 to the Finance Act 2000 on divergence between the regime that applies to mineralogical and metallurgical processes in the United Kingdom after it has left the European Union and that which applies in the European Union.
- (7) The Chancellor of the Exchequer must lay a report of the review under subsection (6) before the House of Commons within two months of the passing of this Act.”

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

Not called 127

Clause 63, page 45, line 13, at end insert—

- “(6) The Chancellor of the Exchequer must publish a statement annually listing the companies to which the exemption for mineralogical and metallurgical processes under paragraph 12A of Schedule 6 to the Finance Act 2000, as amended by this section, applies.”

John McDonnell
Peter Dowd
Anneliese Dodds
Jonathan Reynolds
Clive Lewis

Finance (No. 3) Bill, continued

Jeff Smith

Negatived on division 128

Clause 63, page 45, line 13, at end insert—

- “(6) The Chancellor of the Exchequer must carry out an impact assessment of the exemption for mineralogical and metallurgical processes under paragraph 12A of Schedule 6 to the Finance Act 2000, as amended by this section, considering the impact on—
- (a) tenanted businesses that carry out mineralogical and metallurgical processes,
 - (b) revenue effects,
 - (c) the UK’s ability to meet its third, fourth and fifth carbon budgets,
 - (d) the UK’s ability to meet its greenhouse gas emission targets.
- (7) The Chancellor of the Exchequer must lay the impact assessment under subsection (6) before the House of Commons within two months of the passing of this Act.”

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

Not selected 129

Clause 63, page 45, line 13, at end insert—

- “(6) The Chancellor of the Exchequer must review the marginal abatement costs of decarbonising the mineralogical and metallurgical processes exempted from the climate change levy by paragraph 12A of Schedule 6 to the Finance Act 2000, as amended 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

Withdrawn after debate 130

Clause 64, page 45, line 22, at end insert—

- “(5) The Chancellor of the Exchequer must review the revenue effects of the changes made by this section to section 42 of the Finance Act 1996 and lay a report of that review before the House of Commons within six months of the passing of this Act.”

Finance (No. 3) Bill, continued

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

Negated on division 131

Clause 64, page 45, line 22, at end insert—

- “(5) The Chancellor of the Exchequer must review the expected effect of the changes made by this section to section 42 of the Finance Act 1996 on the UK’s ability to meet the Waste Framework Directive target of recycling 50% of waste by 2020, 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 132

Clause 64, page 45, line 22, at end insert—

- “(5) The Chancellor of the Exchequer must review the expected effect of the changes made by this section to section 42 of the Finance Act 1996 on the quantity of waste from the United Kingdom that is exported abroad.”

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

Not called 133

Clause 64, page 45, line 22, at end insert—

- “(5) The Chancellor of the Exchequer must review the expected effect of the changes made by this section to section 42 of the Finance Act 1996 on the quantity of waste that is sent to landfill in the year after the increased rates come into effect and compare it with the quantity of waste that has been sent to landfill before that coming into effect.
- (6) The Chancellor of the Exchequer must lay the review under subsection (5) before the House of Commons within two months of the passing of this Act.”

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

Negated on division 134

Clause 64, page 45, line 22, at end insert—

- “(5) The Chancellor of the Exchequer must review the expected impact on the environment of increasing the difference between the standard and reduced rates of landfill tax and lay a report of that review before the House of Commons within two months 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 135

Clause 64, page 45, line 22, at end insert—

- “(5) The Chancellor of the Exchequer must review the expected effect of the changes made by this section to section 42 of the Finance Act 1996 on the cost of collecting landfill tax and lay a report of that review before the House of Commons within two months of the passing of this Act.”

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

Negated on division 136

Clause 64, page 45, line 22, at end insert—

- “(5) The Chancellor of the Exchequer must review the expected effect of the changes made by this section to section 42 of the Finance Act 1996 on waste disposal practice by waste disposal operators and lay a report of that review before the House of Commons within two months of the passing of this Act.”

Clause agreed to.

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

Negated on division 122

Clause 65, page 46, line 6, at end insert—

- “(7) The Chancellor of the Exchequer must review the revenue effects of the changes made in 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 selected 123

Clause 65, page 46, line 6, at end insert—

- “(7) The Chancellor of the Exchequer must review the effects of the changes made in this section on the inheritance and transfer of—
- (a) woodlands, and
 - (b) other agricultural properties.

Finance (No. 3) Bill, *continued*

- (8) The Chancellor of the Exchequer must lay a report of that review before the House of Commons within six months of the passing of this Act.”

Clause agreed to.

Clauses 66 and 67 agreed to.

[Adjourned until Tuesday 11 December at 9.25 am