



House of Commons

NOTICES OF AMENDMENTS

given up to and including

Monday 12 November 2018

New Amendments handed in are marked thus ★

☆ *Amendments which will comply with the required notice period at their next appearance*

Amendments tabled since the last publication: 1 to 14 and NC1 to NC 16

COMMITTEE OF THE WHOLE HOUSE

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)

NOTE

This document includes all amendments tabled to date and includes any withdrawn amendments at the end. The amendments have been arranged in accordance with the Order of the House [12 November 2018].

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

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”

Finance (No. 3) Bill, *continued*

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

6

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

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

Clive Lewis

Lyn Brown

Thelma Walker

1

★ 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.”

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

Clive Lewis

Lyn Brown

Thelma Walker

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.”
-

Finance (No. 3) Bill, *continued*

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

Clive Lewis
 Dawn Butler

Lyn Brown

Thelma Walker

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.”
-

Finance (No. 3) Bill, *continued*

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

Clive Lewis

Lyn Brown

Thelma Walker

NC3

★ 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

NC7

★ 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;

Finance (No. 3) Bill, *continued*

“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

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

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,
 - (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,

Finance (No. 3) Bill, continued

- (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.”

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

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

10

- ★ Clause 78, page 51, line 32, after “may”, insert “(subject to section (*Review of expenditure implications of Part 4*))”

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

Ian Murray
 Sir Vince Cable
 Stephen Gethins
 Luciana Berger
 Mr Jonathan Djanogly
 Phil Wilson
 Ann Coffey
 Liz Kendall
 Peter Kyle
 Mr Barry Sheerman

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

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

14

- ★ 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

Finance (No. 3) Bill, continued

- (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.”

Member’s explanatory statement

This amendment requires the first use of the powers intended to modify tax legislation in the event of a no deal Brexit to be accompanied by a statement of the circumstances and a comparative analysis of their impact, accompanied by an OBR assessment.

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

7

★ 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
 Jonathan Reynolds
 Anneliese Dodds
 Mr Nicholas Brown

Clive Lewis

Lyn Brown

Thelma Walker

2

★ Clause 89, page 67, line 12, 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.”

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))” 8

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

- ★ Clause 90, page 67, line 18, at end insert— 9
- “(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.”

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

Clive Lewis

Lyn Brown

Thelma Walker

NC4

- ★ To move the following Clause—

“Review of the carbon emissions tax

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 effectiveness of the carbon emissions tax in reducing the UK’s overall carbon emissions, and

Finance (No. 3) Bill, *continued*

- (b) the role of the carbon emissions tax in contributing towards progress in meeting the UK's carbon reduction commitments.”
-

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

NC10

- ★ To move the following Clause—

“Review of expenditure implications of Part 4

- (1) The Chancellor of the Exchequer must review the expenditure implications of commencing Part 4 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

NC11

- ★ 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.”
-

Finance (No. 3) Bill, continued*CLAUSES 61 AND 62 AND SCHEDULE 18; ANY NEW CLAUSES OR NEW SCHEDULES
RELATING TO REMOTE GAMING DUTY OR GAMING DUTY*

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

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

Hannah Bardell

Deidre Brock

Patrick Grady

Stewart Malcolm McDonald

Pete Wishart

Liz Saville Roberts

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

Gareth Snell

Tulip Siddiq

Mrs Madeleine Moon

Dan Jarvis

Sir Jeffrey M. Donaldson

Nigel Dodds

John McNally

David Linden

Paul Girvan

Gavin Robinson

Brendan O'Hara

Martyn Day

Martin Docherty-Hughes

Chris Stephens

Mhairi Black

Joanna Cherry

Peter Grant

Carol Monaghan

Christine Jardine

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

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

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
 Hannah Bardell
 Deidre Brock
 Patrick Grady
 Stewart Malcolm McDonald
 Pete Wishart
 Liz Saville Roberts

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
 Gareth Snell
 Tulip Siddiq
 Mrs Madeleine Moon
 Dan Jarvis
 Sir Jeffrey M. Donaldson
 Nigel Dodds
 John McNally
 David Linden
 Paul Girvan
 Gavin Robinson
 Brendan O'Hara
 Martyn Day
 Martin Docherty-Hughes
 Chris Stephens
 Mhairi Black
 Joanna Cherry
 Peter Grant
 Carol Monaghan
 Christine Jardine

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

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
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 Alison Thewliss
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 Sammy Wilson
 Patricia Gibson
 Angus Brendan MacNeil
 Neil Gray
 Kirsty Blackman
 Chris Law
 Ian Blackford
 Angela Crawley
 Stewart Hosie
 Dr Philippa Whitford
 Jonathan Edwards

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
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 Chuka Umunna
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 Graham P Jones
 Jenny Chapman
 Gareth Snell
 Tulip Siddiq
 Mrs Madeleine Moon
 Dan Jarvis
 Sir Jeffrey M. Donaldson
 Nigel Dodds
 John McNally
 David Linden
 Paul Girvan
 Gavin Robinson
 Brendan O'Hara
 Martyn Day
 Martin Docherty-Hughes
 Chris Stephens
 Mhairi Black
 Joanna Cherry
 Peter Grant
 Carol Monaghan
 Christine Jardine

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.”

Finance (No. 3) Bill, *continued*

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

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,
 - (ii) the operation of the law relating to remote gaming duty and gaming duty if those provisions were not given effect.”

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

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.”
-

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
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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

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
Hannah Bardell
Deidre Brock
Patrick Grady
Stewart Malcolm McDonald
Pete Wishart
Liz Saville Roberts

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
Gareth Snell
Tulip Siddiq
Mrs Madeleine Moon
Dan Jarvis
Sir Jeffrey M. Donaldson
Nigel Dodds
John McNally
David Linden
Paul Girvan
Gavin Robinson
Brendan O'Hara
Martyn Day
Martin Docherty-Hughes
Chris Stephens
Mhairi Black
Joanna Cherry
Peter Grant
Carol Monaghan
Christine Jardine

NC16

★ 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.

Finance (No. 3) Bill, continued

- (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.”

Member's explanatory statement

This new clause requires the Treasury to review the feasibility and impact of bringing forward from October 2019 the implementation of an increase in remote gambling duty, which is linked in paragraph 3.68 of the Budget 2018 Red Book to the implementation of a £2 maximum stake on B2 machine games (fixed-odds betting terminals).

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

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

Clive Lewis

Lyn Brown

Thelma Walker

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.”

Member's explanatory statement

This amendment would require the beneficiary of a trust entering a CGT exit charge payment plan to provide information about the source of its income on a public register.

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

Clive Lewis

Lyn Brown

Thelma Walker

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.”

Member's explanatory statement

This amendment would require the beneficiary of a trust entering a CGT exit charge payment plan to provide information about the source of its income on a public register.

Finance (No. 3) Bill, continued

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

Clive Lewis

Lyn Brown

Thelma Walker

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,
 - (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.”

Member’s explanatory statement

This new clause requires the Chancellor of the Exchequer to carry out and publish a review of the effects of the tax avoidance provisions of the Bill on households with different levels of income, on child poverty, people with protected characteristics and on a regional basis.

Finance (No. 3) Bill, continued

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

Clive Lewis

Lyn Brown

Thelma Walker

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

Member’s explanatory statement

This new clause requires the Chancellor of the Exchequer to carry out and publish a review of the effectiveness of the provisions of the Bill in tackling artificial tax avoidance and tax evasion, and in reducing the tax gap.

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

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,

Finance (No. 3) Bill, *continued*

- (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

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—
 - (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.”
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Finance (No. 3) Bill, *continued*

ORDER OF THE HOUSE [12 NOVEMBER 2018]

That the following provisions shall apply to the Finance (No.3) Bill:

Committal

1. The following shall be committed to a Committee of the whole House—
 - (a) Clauses 5, 6, 8, 9 and 10 (income tax thresholds and reliefs);
 - (b) Clause 15 and Schedule 3 (offshore receipts in respect of intangible property);
 - (c) Clause 16 and Schedule 4 (avoidance involving profit fragmentation arrangements);
 - (d) Clause 19 (hybrid and other mismatches: scope of Chapter 8 and “financial instrument”);
 - (e) Clause 20 (controlled foreign companies: finance company exemption and control);
 - (f) Clause 22 and Schedule 7 (payment of CGT exit charges);
 - (g) Clause 23 and Schedule 8 (corporation tax exit charges);
 - (h) Clause 38 and Schedule 15 (entrepreneurs’ relief);
 - (i) Clauses 39 and 40 (gift aid and charities);
 - (j) Clauses 41 and 42 (stamp duty land tax: first-time buyers in cases of shared ownership);
 - (k) Clauses 46 and 47 (stamp duty and SDRT);
 - (l) Clauses 61 and 62 and Schedule 18 (remote gaming duty and gaming duty);
 - (m) Clauses 68 to 78 (carbon emissions tax);
 - (n) Clause 83 (international tax enforcement: disclosure arrangements);
 - (o) Clause 89 (minor amendments in consequence of EU withdrawal);
 - (p) Clause 90 (emissions reduction trading scheme: preparatory expenditure);
 - (q) any new Clauses or new Schedules relating to—
 - (i) tax thresholds or reliefs,
 - (ii) the subject matter of any of clauses 68 to 78, 89 and 90,
 - (iii) gaming duty or remote gaming duty, or
 - (iv) tax avoidance or evasion.
2. The remainder of the Bill shall be committed to a Public Bill Committee.

Proceedings in Committee of the whole House

3. Proceedings in Committee of the whole House shall be completed in two days.
4. Those proceedings shall be taken on each of those days in the order shown in the first column of the following Table.
5. Each part of the proceedings shall (so far as not previously concluded) be brought to a conclusion at the times specified in the second column of the Table.
6. Standing Order No. 83B (programming committees) shall not apply to proceedings in Committee of the whole House.

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

<i>Proceedings</i>	<i>Time for conclusion of proceedings</i>
First day	
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	3 hours from commencement of proceedings on the Bill on the first day
Clauses 68 to 78 and 89 and 90; any new Clauses or new Schedules relating to the subject matter of those clauses	6 hours from commencement of proceedings on the Bill on the first day
Second day	
Clauses 61 and 62 and Schedule 18; any new Clauses or new Schedules relating to remote gaming duty or gaming duty	3 hours from commencement of proceedings on the Bill on the second day
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	6 hours from commencement of proceedings on the Bill on the second day

Proceedings in Public Bill Committee etc

7. Proceedings in the Public Bill Committee shall (so far as not previously concluded) be brought to a conclusion on Tuesday 11 December 2018.
8. The Public Bill Committee shall have leave to sit twice on the first day on which it meets.
9. When the provisions of the Bill considered, respectively, by the Committee of the whole House and by the Public Bill Committee have been reported to the House, the Bill shall be proceeded with as if it had been reported as a whole to the House from the Public Bill Committee.

Proceedings on Consideration and up to and including Third Reading

10. Proceedings on Consideration and proceedings in legislative grand committee shall (so far as not previously concluded) be brought to a conclusion one hour before the moment of interruption on the day on which proceedings on Consideration are commenced.
 11. Proceedings on Third Reading shall (so far as not previously concluded) be brought to a conclusion at the moment of interruption on that day.
 12. Standing Order No. 83B (programming committees) shall not apply to proceedings on Consideration and up to and including Third Reading.
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