



# House of Commons

## NOTICES OF AMENDMENTS

given up to and including

**Tuesday 13 November 2018**

*New Amendments handed in are marked thus ★*

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

### 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**This document includes all amendments tabled to date and includes any withdrawn amendments at the end.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*

*CLAUSES 5, 6, 8, 9, 10 AND 38 AND SCHEDULE 15*

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”

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**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.”

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*NEW CLAUSES OR NEW SCHEDULES RELATING TO TAX THRESHOLDS OR RELIEFS*

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.”
-

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**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.”
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**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.”

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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;

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

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

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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.”

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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.”

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

*CLAUSES 68 TO 78 AND 89 AND 90*

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*))”

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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  
 Lisa Nandy

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—

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

- (i) a negotiated withdrawal agreement and a framework for a future relationship with the EU had been agreed to, and
  - (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).

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**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.”

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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.”

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*NEW CLAUSES OR NEW SCHEDULES RELATING TO THE SUBJECT MATTER OF CLAUSES 68 TO 78 AND 89 AND 90*

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—



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

- (a) the effectiveness of the carbon emissions tax in reducing the UK's overall carbon emissions, and
- (b) the role of the carbon emissions tax in contributing towards progress in meeting the UK's carbon reduction commitments.”

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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.”

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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,

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

- (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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*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*

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

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  
Stephen Lloyd  
Giles Watling  
Darren Jones

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  
Catherine West  
Jamie Stone  
Mr William Wragg  
Damian Collins

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

Derek Thomas  
Sir David Evennett  
Henry Smith  
Ben Lake

Caroline Lucas  
Mr Dennis Skinner  
Dr Roberta Blackman-Woods

Layla Moran  
Andrew Bridgen  
Wera Hobhouse

11

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

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

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  
Stephen Lloyd  
Giles Watling  
Darren Jones  
Caroline Lucas  
Mr Dennis Skinner  
Dr Roberta Blackman-Woods

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  
Catherine West  
Jamie Stone  
Mr William Wragg  
Damian Collins  
Layla Moran  
Andrew Bridgen  
Wera Hobhouse

12

☆ 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	Priti Patel	Dr Sarah Wollaston
Tim Loughton	Mr Jacob Rees-Mogg	Tracey Crouch
Mr David Davis	Mr Steve Baker	Charlie Elphicke
Andrew Selous	Mr Bob Seely	Johnny Mercer
Justine Greening	Fiona Bruce	Mr Richard Bacon
Stephen Kerr	Sir Michael Fallon	Nicky Morgan
Boris Johnson	Adam Holloway	Zac Goldsmith
Sir Peter Bottomley	Albert Owen	Chuka Umunna
Paul Blomfield	Ian Murray	Jo Stevens
Stephen Timms	Judith Cummins	Susan Elan Jones
Martin Whitfield	Clive Efford	Graham P Jones
Wes Streeting	Ruth Cadbury	Jenny Chapman
Tonia Antoniazzi	Stephen Doughty	Gareth Snell
Stella Creasy	Diana Johnson	Tulip Siddiq
Chris Bryant	Helen Hayes	Mrs Madeleine Moon
Stephen Kinnock	Louise Haigh	Dan Jarvis
Owen Smith	Jim Shannon	Sir Jeffrey M. Donaldson
David Simpson	Mr Gregory Campbell	Nigel Dodds
Stuart C. McDonald	Drew Hendry	John McNally
Alison Thewliss	Marion Fellows	David Linden
Gavin Newlands	Alan Brown	Paul Girvan
Sammy Wilson	Emma Little Pengelly	Gavin Robinson
Patricia Gibson	Dr Lisa Cameron	Brendan O'Hara
Angus Brendan MacNeil	Douglas Chapman	Martyn Day
Neil Gray	Tommy Sheppard	Martin Docherty-Hughes
Kirsty Blackman	Stephen Gethins	Chris Stephens
Chris Law	Hannah Bardell	Mhairi Black
Ian Blackford	Deidre Brock	Joanna Cherry
Angela Crawley	Patrick Grady	Peter Grant
Stewart Hosie	Stewart Malcolm McDonald	Carol Monaghan
Dr Philippa Whitford	Pete Wishart	Christine Jardine
Jonathan Edwards	Liz Saville Roberts	Catherine West
Frank Field	Stephen Lloyd	Jamie Stone
Sir Mike Penning	Giles Watling	Mr William Wragg
Mr Philip Hollobone	Darren Jones	Damian Collins
Derek Thomas	Caroline Lucas	Layla Moran
Sir David Evennett	Mr Dennis Skinner	Andrew Bridgen
Henry Smith	Dr Roberta Blackman-Woods	Wera Hobhouse

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)—
- to prescribe a date before 1 October 2019, and
  - 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.

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

- (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.”

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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

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)—

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

- (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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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

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  
 Stephen Lloyd  
 Giles Watling

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  
 Catherine West  
 Jamie Stone  
 Mr William Wragg

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

Mr Philip Hollobone  
Derek Thomas  
Andrew Bridgen

Darren Jones  
Caroline Lucas  
Ged Killen

Damian Collins  
Layla Moran  
Wera Hobhouse

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.
- (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).*

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*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*

**CLAUSE 22 AND SCHEDULE 7**

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.*

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

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.*

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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

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.



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

- (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.*

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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.*

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

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,
  - (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,

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

- (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.”

## 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.

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

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.

**TABLE**

<i>Proceedings</i>	<i>Time for conclusion of proceedings</i>
<i>First day</i>	
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
<i>Second day</i>	
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.

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

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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