



House of Commons
NOTICES OF AMENDMENTS
 given up to and including
Thursday 15 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: 18 to 24 and NC19

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 withdrawn amendments at the end.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”

Member’s explanatory statement

This amendment would increase the personal allowance from the proposed £12,500 to £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)

Member's explanatory statement

This amendment would take out provisions removing the legal link between the personal allowance and the national minimum wage.

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

Clive Lewis
 Seema Malhotra

Lyn Brown
 Debbie Abrahams

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.”

Sir Vince Cable
 Layla Moran
 Wera Hobhouse
 Stephen Lloyd
 Sir Edward Davey

18

☆ Page 2, line 16, leave out Clause 5

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

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.”

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

Clive Lewis
Dawn Butler

Lyn Brown
Seema Malhotra

Thelma Walker
Debbie Abrahams

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—

Finance (No. 3) Bill, *continued*

- (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.”

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

Clive Lewis
Seema Malhotra

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,

Finance (No. 3) Bill, continued

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

Member’s explanatory statement

This new clause would require a review of the impact on investment of the changes made to entrepreneurs’ relief which extend the minimum qualifying period from 12 months to 2 years.

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.”

Member’s explanatory statement

This new clause would require a geographical impact assessment of income tax exemptions relating to private use of an emergency vehicle.

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,

Finance (No. 3) Bill, continued

- (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,
 - (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.”

Member’s explanatory statement

This new clause would require a report on the consultation undertaken on certain provisions of this Act – alongside new clauses 11, 13 and 15.

Debbie Abrahams
 Alex Cunningham
 Dr Philippa Whitford
 Caroline Lucas

NC18

☆ To move the following Clause—

“Review of public health and poverty effects of Basic Rate Limit and Personal Allowance

- (1) The Chancellor of the Exchequer must review the public health and poverty effects of the provisions of section 5 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 on the levels of relative and absolute poverty in the UK,
 - (b) the effects of those provisions on life expectancy and healthy life expectancy in the UK, and
 - (c) the implications for the public finances of the public health effects of those provisions.”
-

Finance (No. 3) Bill, continued

Kirsty Blackman

NC19

★ To move the following Clause—

“Personal allowance

The Chancellor of the Exchequer must, no later than 5 April 2019, lay before the House of Commons an analysis of the distributional and other effects of a personal allowance in 2019-20 of £12,750.”

Member’s explanatory statement

This new clause would require a distributional analysis of the effect of increasing the personal allowance to £12,750.

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 3*))”

Member’s explanatory statement

Antecedent to new clause 10.

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

Heidi Allen
 Guto Bebb
 Mr Gavin Shuker
 Stephen Doughty
 Mr Pat McFadden
 Jess Phillips
 Catherine McKinnell

Caroline Lucas
 Jonathan Edwards
 Justine Greening
 Mike Gapes
 Dr Phillip Lee
 Antoinette Sandbach
 John Woodcock

Finance (No. 3) Bill, *continued*

Liz Kendall	Jo Swinson	Dame Margaret Hodge
Peter Kyle	Tom Brake	Stella Creasy
Mr Barry Sheerman	Lisa Nandy	Matt Western
Seema Malhotra	Wera Hobhouse	Stephen Lloyd
Sir Edward Davey	Debbie Abrahams	

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
 - (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.

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

Clive Lewis

Lyn Brown

Thelma Walker

15

☆ Clause 89, page 66, line 30, at end insert—

- “(1A) No regulations under this section may be made until the Chancellor of the Exchequer has laid a statement before the House of Commons setting out—

Finance (No. 3) Bill, continued

- (a) a list of the powers in relevant tax legislation that the Treasury has acquired since June 2016 in connection with the United Kingdom's withdrawal from the European Union,
- (b) a list of the powers in relevant tax legislation the Treasury expects to acquire if—
 - (i) a withdrawal agreement and a framework for a future relationship with the European Union have been agreed to, or
 - (ii) the United Kingdom has left the European Union without a negotiated withdrawal agreement.
- (c) a description of any powers conferred upon the House of Commons (whether by means of the approval or annulment of statutory instruments or otherwise) in connection with the exercise of the powers set out in subsection (b)."

Jeremy Corbyn
 John McDonnell
 Peter Dowd
 Mr Nicholas Brown
 Clive Lewis
 Anneliese Dodds

Jonathan Reynolds

Lyn Brown

Thelma Walker

22

★ Clause 89, page 66, line 30, at end insert—

“(1A) The Chancellor of the Exchequer must, no later than a week after the passing of this Act and before exercising the power in subsection (1), lay before the House of Commons a review of the following matters—

- (a) the fiscal and economic effects of the exercise of those powers and of the outcome of negotiations for the United Kingdom's withdrawal from the European Union giving rise to their exercise;
- (b) a comparison of those fiscal and economic effects with the effects if a negotiated withdrawal agreement and a framework for a future relationship with the EU had been agreed to;
- (c) any differences in the exercise of those powers in respect of—
 - (i) Great Britain, and
 - (ii) Northern Ireland;
- (d) any differential effects in relation to the matters specified in paragraphs (a) and (b) in relation between—
 - (i) Great Britain, and
 - (ii) Northern Ireland.”

Finance (No. 3) Bill, *continued*

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.”

Member’s explanatory statement

This amendment would make clause 89 (Minor amendments in consequence of EU withdrawal) subject to affirmative procedure.

Jeremy Corbyn
 John McDonnell
 Peter Dowd
 Mr Nicholas Brown
 Clive Lewis
 Anneliese Dodds

Jonathan Reynolds

Lyn Brown

Thelma Walker

20

★ Clause 89, page 67, line 2, at end insert—

“(5A) No regulations may be made under this section unless the United Kingdom has left the European Union without a negotiated withdrawal agreement.”

Jeremy Corbyn
 John McDonnell
 Peter Dowd
 Mr Nicholas Brown
 Clive Lewis
 Anneliese Dodds

Jonathan Reynolds

Lyn Brown

Thelma Walker

21

★ Clause 89, page 67, line 2, at end insert—

“(5A) The Chancellor of the Exchequer must, no later than twelve months after the first exercise of the powers under subsection (1), lay before the House of Commons a review of the impact of those powers on tax receipts.”

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 13, 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.

Finance (No. 3) Bill, continued

- (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).
- (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

8

Clause 90, page 67, line 16, after “may”, insert “(subject to subsections (1A) and (1B))”

Member’s explanatory statement*This amendment is antecedent to Amendment 9*

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

9

Clause 90, page 67, line 18, at end insert—

“(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.”

Member’s explanatory statement

This amendment would require a statement on circumstances (in relation to negotiations) giving rise to the need for, as well as an estimate of the cost of, preparatory expenditure to introduce a charging scheme for greenhouse gas allowances. The amendment would require a Commons resolution before expenditure could be incurred.

Finance (No. 3) Bill, continued
**NEW CLAUSES OR NEW SCHEDULES RELATING TO THE SUBJECT MATTER OF CLAUSES
68 TO 78 AND 89 AND 90**

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

NC10

To move the following Clause—

“Review of expenditure implications of Part 3

- (1) The Chancellor of the Exchequer must review the expenditure implications of commencing Part 3 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.”

Member’s explanatory statement

This new clause would require a review within 6 months of the expenditure implications of introducing a carbon emissions tax. It would prevent Part 3 coming into effect until such a review had been laid before the House of Commons.

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

Vernon Coaker

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.”

Member’s explanatory statement

This new clause would require a report on the consultation undertaken on certain provisions of this Act – alongside new clauses 9, 13 and 15.

Jeremy Corbyn
John McDonnell
Peter Dowd
Mr Nicholas Brown
Clive Lewis
Anneliese Dodds

Lyn Brown

Thelma Walker

NC17

- ☆ To move the following Clause—

“Review of the carbon emissions tax (No. 2)

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 effect of the carbon emissions tax on the United Kingdom’s carbon price in the context of non-participation in the European Union emissions trading scheme, and
- (b) the effect of the carbon emissions tax on the United Kingdom’s ability to comply with its fourth and fifth carbon budgets.”

*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

The Chancellor of the Exchequer

16

- ☆ Clause 61, page 44, line 23, leave out “1 October 2019” and insert “1 April 2019”

Member’s explanatory statement

This amendment provides for the increase in the rate of remote gaming duty to take effect from 1 April 2019 instead of 1 October 2019.

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
 Frank Field
 Sir Mike Penning
 Mr Philip Hollobone
 Derek Thomas
 Sir David Evennett
 Henry Smith
 Ben Lake
 Mr John Hayes
 Sir William Cash
 Ms Angela Eagle
 Alison McGovern
 Julie Elliott
 Andy Slaughter
 Craig Mackinlay
 Douglas Ross
 Jim Fitzpatrick

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 Pngelly
 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
 Mrs Emma Lewell-Buck
 Liz Twist
 Kerry McCarthy
 Maria Eagle
 Teresa Pearce
 Karin Smyth
 Janet Daby
 Melanie Onn
 Scott Mann
 Debbie Abrahams

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
 Paula Sherriff
 Alex Sobel
 Kate Hollern
 Emma Reynolds
 Lady Hermon
 Neil Parish
 Anne Marie Morris
 Matt Western
 Seema Malhotra

Finance (No. 3) Bill, *continued*

The Chancellor of the Exchequer

17

☆ Clause 61, page 44, line 25, leave out “1 October 2019” and insert “1 April 2019”

*Member’s explanatory statement**This amendment is consequential on Amendment 16.*

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

Ben Lake

Mr John Hayes

Sir William Cash

Ms Angela Eagle

Alison McGovern

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

Mrs Emma Lewell-Buck

Liz Twist

Kerry McCarthy

Maria Eagle

Teresa Pearce

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

Paula Sherriff

Alex Sobel

Kate Hollern

Emma Reynolds

Lady Hermon

Finance (No. 3) Bill, *continued*

Julie Elliott
 Andy Slaughter
 Craig Mackinlay
 Douglas Ross
 Debbie Abrahams

Karin Smyth
 Janet Daby
 Melanie Onn
 Seema Malhotra

Neil Parish
 Anne Marie Morris
 Matt Western
 Jim Fitzpatrick

12

Clause 61, page 44, line 25, 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
 Ben Lake
 Mr John Hayes
 Sir William Cash

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
 Mrs Emma Lewell-Buck
 Liz Twist
 Kerry McCarthy

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
 Paula Sherriff
 Alex Sobel
 Kate Hollern

Finance (No. 3) Bill, continued

Ms Angela Eagle	Maria Eagle	Emma Reynolds
Alison McGovern	Teresa Pearce	Lady Hermon
Julie Elliott	Karin Smyth	Neil Parish
Andy Slaughter	Janet Daby	Anne Marie Morris
Craig Mackinlay	Melanie Onn	Matt Western
Douglas Ross	Seema Malhotra	Jim Fitzpatrick
Debbie Abrahams		

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.”

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

Debbie Abrahams

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,

Finance (No. 3) Bill, continued

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

Member’s explanatory statement

This new clause would require a review of the public health effects of gaming provisions.

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.”

Member’s explanatory statement

This new clause would require a report on the consultation undertaken on certain provisions of this Act – alongside new clauses 9, 11 and 15.

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

Priti Patel
Mr Jacob Rees-Mogg
Mr Steve Baker
Mr Bob Seely

Dr Sarah Wollaston
Tracey Crouch
Charlie Elphicke
Johnny Mercer

Finance (No. 3) Bill, continued

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
Andrew Bridgen	Ged Killen	Wera Hobhouse
Ben Lake	Mrs Emma Lewell-Buck	Paula Sherriff
Mr John Hayes	Liz Twist	Alex Sobel
Sir William Cash	Kerry McCarthy	Kate Hollern
Ms Angela Eagle	Maria Eagle	Emma Reynolds
Alison McGovern	Teresa Pearce	Lady Hermon
Julie Elliott	Karin Smyth	Neil Parish
Andy Slaughter	Janet Daby	Anne Marie Morris
Craig Mackinlay	Melanie Onn	Matt Western
Douglas Ross	Ellie Reeves	Alex Cunningham
Siobhain McDonagh	Mr Roger Godsiff	Seema Malhotra
Jim Fitzpatrick	Debbie Abrahams	

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.

Finance (No. 3) Bill, continued

- (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).

*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*

CLAUSES 19 AND 20

Jeremy Corbyn
John McDonnell
Peter Dowd
Mr Nicholas Brown
Clive Lewis
Anneliese Dodds

Jonathan Reynolds

Lyn Brown

Thelma Walker

19

★ Clause 20, page 12, line 26, at end insert—

- “(8) The Chancellor of the Exchequer must, no later than six months after the passing of this Act, lay before the House of Commons a review of the effects of the changes to the controlled foreign companies regime made by this section.
 - (9) In circumstances in which the United Kingdom has left the European Union without a negotiated withdrawal agreement, the review in subsection (8) must consider the impact of this on those changes.”
-

Finance (No. 3) Bill, continued*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.

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.

CLAUSE 83

Stella Creasy
Jess Philips
Ruth Cadbury
Tonia Antoniazzi
Gareth Snell
Christine Jardine

Tulip Siddiq
Jo Stevens
Caroline Lucas
Hywel Williams

Wera Hobhouse
Alex Sobel
Liz Saville Roberts
Ben Lake

Lucy Powell
Martin Whitfield
Jonathan Edwards
Anna McMorrin

24

★ Clause 83, page 60, line 7, at end insert—

“(8) Within 12 months of the coming into force of this section, the Treasury shall report on the participation of certain persons in arrangements that are required to be disclosed by regulations under this section.

Finance (No. 3) Bill, continued

- (9) The persons the report under subsection (8) shall consider are companies that have entered into public private partnership agreements with public sector bodies that involve the payment of fees to the person in excess of £5 million over the course of the agreement.
- (10) In preparing the report under subsection (8), the Treasury shall in particular report on—
- (a) the number of persons that have participated in disclosable arrangements;
 - (b) the value of the public private partnership agreements such persons are involved in;
 - (c) how many penalties for contravention or non-compliance under the regulations have been imposed on such persons;
 - (d) the revenue lost to the Treasury through the use of disclosable arrangements by such persons; and
 - (e) an estimation of the level to which such persons may be making use of arrangements for the purpose of reducing their tax liability that the Treasury considers to be similar to arrangements that are required to be disclosed by regulations under this section.
- (11) A report of the review under this paragraph shall be laid before the House of Commons within one calendar month of its completion.
- (12) In this section, “public private partnership agreement” means an agreement that includes—
- (a) the provision or making available of an asset or the carrying out of works for the purposes of, or in connection with, the discharge of a function of the public sector body, and
 - (b) the provision of services for the purposes of, or in connection with, the discharge of the same function
- and which includes the payment of fees by instalments at annual or more frequent intervals by the public sector body.
- (13) For the purposes of this section—
- “asset” means—
 - (a) any tangible asset, including any land, building or equipment; or
 - (b) any computer software;
 - “works” means the construction, enhancement, replacement or installation of an asset.”

Jeremy Corbyn
 John McDonnell
 Peter Dowd
 Mr Nicholas Brown
 Clive Lewis
 Anneliese Dodds

Jonathan Reynolds

Lyn Brown

Thelma Walker

23

★ Clause 83, page 60, line 8, at end insert—

- “(8) No regulations made be made under this section unless the Chancellor of the Exchequer has laid before the House of Commons a report on how the powers in this section are to be exercised in each of the scenarios in subsection (9).
- (9) The scenarios to be considered in the report under subsection (8) are—
- (a) if either of a—
 - (i) negotiated withdrawal agreement, or
 - (ii) framework for the future relationship with the European Union

Finance (No. 3) Bill, continued

have not been ratified under section 13 of the European Union (Withdrawal) Act at the time of the United Kingdom ceasing to be a member of the European Union, and

- (b) if both of a—
- (i) negotiated withdrawal agreement, or
 - (ii) framework for the future relationship with the European Union
- have been ratified under section 13 of the European Union (Withdrawal) Act at the time of the United Kingdom ceasing to be a member of the European Union.”

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
Debbie Abrahams

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

Finance (No. 3) Bill, continued

(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.

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.

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.”

Member’s explanatory statement

This new clause would require a review of the effectiveness of provisions on tax avoidance.

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.”

Member's explanatory statement

This amendment would require a report on consultation undertaken on certain provisions of this Act – alongside new clauses 9, 11 and 13.

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.

Finance (No. 3) Bill, continued*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.

TABLE

<i>Proceedings</i>	<i>Time for conclusion of proceedings</i>
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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
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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	6 hours from commencement of proceedings on the Bill on the first day
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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
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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	6 hours from commencement of proceedings on the Bill on the second day
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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

Finance (No. 3) Bill, *continued*

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.
-

NOTICES WITHDRAWN

The following Notices were withdrawn on 14 November 2018:

NC4
