NOTICES OF AMENDMENTS
given up to and including
Friday 23 November 2018

New Amendments handed in are marked thus ★
★ Amendments which will comply with the required notice period at their next appearance

PUBLIC BILL COMMITTEE

FINANCE (No. 3) BILL

(Except clauses 5, 6, 8 9 and 10; Clause 15 and Schedule 3; Clause 16 and Schedule 4; Clause 19; Clause 20; Clause 22 and Schedule 7; Clause 23 and Schedule 8; Clause 38 and Schedule 15; Clauses 39 and 40; Clauses 41 and 42; Clauses 46 and 47; Clauses 61 and 62 and Schedule 18; Clauses 68 to 78; Clause 83; Clause 89; Clause 90; any new Clauses or new Schedules relating to tax thresholds or reliefs, the subject matter of any of clauses 68 to 78, 89 and 90, gaming duty or remote gaming duty, or tax avoidance or evasion)

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This document includes all amendments tabled to date and includes any withdrawn amendments at the end.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 to be proposed by Mel Stride.

Mel Stride

That the Bill be considered in the following order, namely, Clauses 1 to 4; Clause 7; Clauses 11 to 13; Schedule 1; Clause 14; Schedule 2; Clause 17; Schedule 5; Clause 18; Schedule 6; Clause 21; Clauses 24 to 26; Schedule 9; Clause 27; Schedule 10; Clause 28; Schedule 11; Clauses 29 to 31; Schedule 12; Clauses 32 to 35; Schedule 13; Clause 36; Schedule 14; Clause 37; Clauses 43 to 45; Clauses 48 to 51; Schedule 16; Clause 52; Schedule 17; Clauses 53 to 60; Clauses 63 to 67; Clauses 79 to 82; Clauses 84 to 88; Schedule 19; Clauses 91 and 92; new Clauses; new Schedules; remaining proceedings on the Bill.
Mel Stride

That, subject to the discretion of the Chair, any written evidence received by the Committee shall be reported to the House for publication.

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

 Clause 1, page 1, line 5, leave out from “tax” to end and insert “may be charged for the tax year 2019-20 if the condition in subsection (2) is met.

(2) The condition in this subsection is, prior to 6 April 2019, the Chancellor of the Exchequer has laid before the House of Commons a review of the effects of differences between the rates of income tax in the United Kingdom and those in—

(a) other EU member states,
(b) other OECD member countries,
(c) other G20 member countries.”

*Member’s explanatory statement*
This amendment requires a review of the effects of differences between UK income tax rates and those elsewhere.

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

 Clause 2, page 1, line 7, leave out from “tax” to end and insert “may be charged for the financial year 2020 if the condition in subsection (2) is met.

(2) The condition in this subsection is, prior to 6 April 2019, the Chancellor of the Exchequer has laid before the House of Commons a review of the effects of changes and prospective changes to the rate of corporation tax made since 2010.”

*Member’s explanatory statement*
This amendment requires a review of the effects of changes to corporation tax rates since 2010.

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

 Clause 2, page 1, line 7, leave out from “tax” to end and insert “may be charged for the financial year 2020 if the condition in subsection (2) is met.
Finance (No. 3) Bill, continued

(2) The condition in this subsection is, prior to 6 April 2019, the Chancellor of the Exchequer has laid before the House of Commons a review of the effects on productivity of changes to the rate of corporation tax made since 2010.”

**Member’s explanatory statement**

This amendment requires a review of the productivity effects of changes to corporation tax rates since 2010.

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

☆ Clause 2, page 1, line 7, leave out from “tax” to end and insert “may be charged for the financial year 2020 if the condition in subsection (2) is met.

(2) The condition in this subsection is, prior to 6 April 2019, the Chancellor of the Exchequer has laid before the House of Commons a review of the effects of differences between the rates of corporation tax in the United Kingdom and those in—

(a) other EU member states,
(b) other OECD member countries,
(c) other G20 member countries.”

**Member’s explanatory statement**

This amendment requires a review of the effects of differences between UK corporation tax rates and those elsewhere.

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

☆ Clause 2, page 1, line 7, leave out from “tax” to end and insert “may be charged for the financial year 2020 if the condition in subsection (2) is met.

(2) The condition in this subsection is, prior to 6 April 2019, the Chancellor of the Exchequer has laid before the House of Commons a review of the effects of changes and prospective changes to the rate of corporation tax made since 2010 on foreign direct investment.”

**Member’s explanatory statement**

This amendment requires a review of the effects of differences between UK corporation tax rates and those elsewhere.

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

☆ Clause 2, page 1, line 7, leave out from “tax” to end and insert “may be charged for the financial year 2020 if the condition in subsection (2) is met.

(2) The condition in this subsection is, prior to 6 April 2019, the Chancellor of the Exchequer has laid before the House of Commons a review of the effects of
changes and prospective changes to the rate of corporation tax made since 2010 on the United Kingdom tax gap.”

**Member’s explanatory statement**

This amendment requires a review of the effects of changes to corporation tax rates since 2010 on the UK tax gap.

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

8  **Clause 2, page 1, line 7**, leave out from “tax” to end and insert “may be charged for the financial year 2020 if the condition in subsection (2) is met.

(2) The condition in this subsection is, prior to 6 April 2019, the Chancellor of the Exchequer has laid before the House of Commons a review of the corporation tax receipts of multinational companies with UK-domiciled subsidiaries in relation to their publicly available UK-based revenue.”

**Member’s explanatory statement**

This amendment requires a review of the effects of corporation tax receipts of multinational companies compare with their UK-based revenue.

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

9  **Clause 2, page 1, line 7**, leave out from “tax” to end and insert “may be charged for the financial year 2020 if the condition in subsection (2) is met.

(2) The condition in this subsection is, prior to 6 April 2019, the Chancellor of the Exchequer has laid before the House of Commons a review of the corporation tax receipts of technology companies with UK-domiciled subsidiaries in relation to their publicly available UK-based revenue.”

**Member’s explanatory statement**

This amendment requires a review of the effects of corporation tax receipts of technology companies compare with their UK-based revenue.

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

10  **Clause 2, page 1, line 7**, leave out from “tax” to end and insert “may be charged for the financial year 2020 if the condition in subsection (2) is met.

(2) The condition in this subsection is, prior to 6 April 2019, the Chancellor of the Exchequer has laid before the House of Commons a review of the Commissioners’ effectiveness at applying General Anti-Avoidance Principles with reference to corporation tax collection.”

**Member’s explanatory statement**

This amendment requires a review of the effects of HMRC’s effectiveness in applying General Anti-Avoidance Principles with reference to corporation tax collection.
Clause 2, page 1, line 7, leave out from “tax” to end and insert “may be charged for the financial year 2020 if the condition in subsection (2) is met.

(2) The condition in this subsection is, prior to 6 April 2019, the Chancellor of the Exchequer has laid before the House of Commons a review of the current UK tax gap in respect of corporation tax applying globally agreed avoidance measures to multinationals with UK-domiciled subsidiaries.”

**Member’s explanatory statement**
This amendment requires a review of the effects of the current UK tax gap in respect of corporation tax applying globally agreed avoidance measures to multinationals with UK-domiciled subsidiaries.

Clause 2, page 1, line 7, leave out from “tax” to end and insert “may be charged for the financial year 2020 if the condition in subsection (2) is met.

(2) The condition in this subsection is, prior to 6 April 2019, the Chancellor of the Exchequer has laid before the House of Commons a review of the effect on corporation tax receipts of—

(a) the United Kingdom withdrawing from the United Kingdom without a negotiated settlement, and

(b) the United Kingdom withdrawing from the United Kingdom with the negotiated settlement that is preferred by Her Majesty’s Government.”

**Member’s explanatory statement**
This amendment requires a review of how corporation tax revenue may be affected by both a no-deal Brexit and the Government’s preferred negotiated settlement.

Clause 2, page 1, line 7, leave out from “tax” to end and insert “may be charged for the financial year 2020 if the condition in subsection (2) is met.

(2) The condition in this subsection is, prior to 6 April 2019, the Chancellor of the Exchequer has laid before the House of Commons a review of the effects of changes and prospective changes to the rate of corporation tax made since 2010 one—

(a) the level of business investment, and
Finance (No. 3) Bill, continued

(b) the incidence of share buy backs.”

**Member's explanatory statement**

This amendment requires a review of the effects of changes to corporation tax rates since 2010 on the level of business investment and the incidence of share buy backs.

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

☆ **Clause 7, page 5, line 2** at end insert—

“(8) The Chancellor of the Exchequer must review the effect of the provisions in this section on the motor vehicle industry in parts of the United Kingdom and regions of England and lay a report of that review before the House of Commons within six months of the passing of this Act.

(9) 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 of National Statistics.”

**Member's explanatory statement**

This amendment would require the Chancellor of the Exchequer to review the impact of clause 7 on the automotive industry, broken down by nations and regions.

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

☆ **Clause 7, page 5, line 2** at end insert—

“(8) The Chancellor of the Exchequer must review the effect of the provisions in this section on the availability and uptake of optional remuneration arrangements relating to cars and vans 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 amendment would require the Chancellor of the Exchequer to review the impact of Clause 7 on the uptake of optional remuneration schemes relating to cars and vans.
Finance (No. 3) Bill, continued

Clause 7, page 5, line 2, at end insert—

“(8) The Chancellor of the Exchequer must review the effect of the provisions in this section on tax receipts 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 amendment would require the Chancellor of the Exchequer to review the revenue effects of Clause 7.

Clause 7, page 5, line 2, at end insert—

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

Member’s explanatory statement

This amendment would require the Chancellor of the Exchequer to review the impact of Clause 7 on car usage and progress towards the UK meeting its carbon budgets.

Clause 7, page 5, line 2, at end insert—

“(8) The Chancellor of the Exchequer must review the effect of the provisions in this section on the availability and uptake of optional remuneration arrangements relating to cars and vans and lay a report of that review before the House of Commons within six months of the passing of this Act.

(9) The review in subsection (8) must consider—

(a) how these arrangements compare with arrangements in other OECD countries,

(b) how these arrangements compare with arrangements in other European Union Member States, and

(c) how these arrangements compare with arrangements in other countries that are members of the G20.”
Member’s explanatory statement
This amendment would require the Chancellor of the Exchequer to review the effect of the measures in Clause 7 on the update and availability of optional remuneration arrangements relating to cars and vans in comparison with uptake and availability of similar arrangements in OECD countries, EU member states, and members of the G20.

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

Clause 7, page 5, line 2, at end insert—
“(8) The Chancellor of the Exchequer must review the effect of the provisions in this section on the vehicle hire sector 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 amendment would require the Chancellor of the Exchequer to review the impact of clause 7 on the UK vehicle rental sector.

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

Clause 11, page 7, line 39, at end insert “but only if the requirement in subsection (3) is met.
(3) The amendment made by subsection (2) may only have effect if the Chancellor of the Exchequer has laid before the House of Commons a report of a forecast of the effect on the public revenue of that amendment coming into effect in the tax year 2019-20 and subsequent tax years.”

Member’s explanatory statement
This requires a review of the revenue implications of the provisions of this clause to be reported to the House of Commons before this section can have effect.

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

Clause 11, page 7, line 39, at end insert “but only if the requirement in subsection (3) is met.
(3) The amendment made by subsection (2) may only have effect if the Chancellor of the Exchequer has laid before the House of Commons a forecast of the effect on the public revenue of that amendment coming into effect in the tax year 2019-20 and subsequent tax years.”

Member’s explanatory statement
This requires a review of the revenue implications of the provisions of this clause to be reported to the House of Commons before this section can have effect.
the effect of that amendment coming into effect on pension benefits to which the
exemption in section 307(2) of ITEPA 2003 applies.”

**Member’s explanatory statement**
This requires a review of the effect on pension benefits of the provisions of this clause to be reported to the House of Commons before this section can have effect.

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

☆ **Clause 11, page 7, line 39**, at end insert “but only if the requirement in subsection (3) is met."

(3) The amendment made by subsection (1) may only have effect if the Chancellor of the Exchequer has made a statement to the House of Commons detailing discussions between Her Majesty’s Government and the Charity Commission regarding the provisions of this section.”

**Member’s explanatory statement**
This requires a statement to the House of Commons on discussions between the Government and the Charity Commission on this clause.

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

☆ **Clause 12, page 9, line 7**, at end insert—

“( ) The Chancellor of the Exchequer must review the revenue effects of the provisions in this section 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 amendment would require the Chancellor of the Exchequer to review the revenue effects of Clause 12.

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

☆ **Schedule 1, page 94**, leave out lines 6 and 7

**Member’s explanatory statement**
This amendment, together with Amendment 27, would remove the exception in relation to UK land used for trading purposes.
Schedule 1, page 94, leave out from beginning of line 43 to end of line 32 on page 95

Member’s explanatory statement
See explanatory statement to Amendment 26.

Schedule 1, page 147, line 34, at end insert—

“21A The Treasury must by regulations require that a list of persons not resident in the United Kingdom whose gains are brought into charge by the changes made to TCGA 1992 in this Schedule be published on a public register.”

Member’s explanatory statement
This amendment would require a public register of those subject to capital gains tax as a result of the provisions in Part 1 of Schedule 1.

Schedule 1, page 147, line 34, at end insert—

“21A The Chancellor of the Exchequer must review the revenue effects of the changes made to TCGA 1992 in this Schedule 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 amendment would require the Chancellor of the Exchequer to review the revenue effects of the changes to capital gains tax as a result of the provisions in Part 1 of Schedule 1.

Schedule 1, page 147, line 34, at end insert—

“21A(1) The Chancellor of the Exchequer must review the expected effects on the changes made to TCGA 1992 in this Schedule of the UK leaving the European Union in each of the scenarios in sub-paragraph (2) and lay a report of that review before the House within one month of the passing of this Act.

(2) The scenarios to be considered in the review are—
Finance (No. 3) Bill, continued

(a) the United Kingdom leaves the European Union without a negotiated withdrawal agreement, or
(b) the United Kingdom leaves the European Union following the agreement of a withdrawal agreement.”

Member’s explanatory statement
This amendment would require the Chancellor of the Exchequer to review the effects on the changes to capital gains tax as a result of the provisions in Part 1 of Schedule 1 of EU withdrawal under a) no deal and b) a withdrawal agreement.

Kirsty Blackman
Mhairi Black

Schedule 1, page 147, line 34, at end insert—

“21A The Chancellor of the Exchequer must review the expected revenue effects of the changes made to TCGA 1992 in this Schedule, along with an estimate of the difference between the amount of tax required to be paid to the Commissioners under those provisions and the amount paid, 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 amendment would require the Chancellor of the Exchequer to review the effect on public finances, and on reducing the tax gap, of the changes made to capital gains tax in Schedule 1.

Mel Stride

Schedule 1, page 164, line 16, at end insert—

“108A In section 2 (charge to corporation tax), omit subsection (2A).”

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

Schedule 1, page 167, line 47, at end insert—

“PART 2A

REVIEW OF LAND HOLDINGS

“118A(1) The Commissioners must, within three months of the end of the tax year 2019-20, provide information to the Treasury on the basis of the exercise of their functions in relation to the changes made in this Schedule about land owned in the United Kingdom by persons not ordinarily resident in the United Kingdom.

(2) The Chancellor of the Exchequer must, within six months of the end of the tax year 2019-20, undertake a review of land owned in the United Kingdom by persons not ordinarily resident in the United Kingdom on the basis of information supplied in accordance with sub-paragraph (1) and lay a report of that review before the House of Commons.”

Member’s explanatory statement
This amendment would require the Chancellor of the Exchequer to review the UK landholdings currently owned by non-UK residents on the basis of information supplied by HMRC in the exercise of their functions under this Schedule.
Finance (No. 3) Bill, continued

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

Schedule 1, page 167, line 47, at end insert—

“PART 2A

REVIEW OF EFFECTS ON PROPERTY PRICES

“118A(1) The Commissioners must, within three months of the end of the tax year 2019-20, provide information to the Treasury on the basis of the exercise of their functions in relation to the changes made in this Schedule about the effects of the changes on the matters specified in sub-paragraph (2).

(2) Those matters are—

(a) residential property prices in the United Kingdom, and

(b) the proportion of residential property in the United Kingdom owned by persons not ordinarily resident in the United Kingdom.

(3) The Chancellor of the Exchequer must, within six months of the end of the tax year 2019-20, undertake a review of the information supplied in accordance with sub-paragraph (1) and lay a report of that review before the House of Commons.”

Member’s explanatory statement
This amendment would require the Chancellor of the Exchequer to review the effects of the changes in Schedule 1 on residential property prices and foreign ownership of residential property.

Schedule 2, page 171, line 18, at end insert—

“(4) The provisions in this paragraph may not come into effect until the Treasury has published the results of any consultation conducted by the Commissioners with representative bodies concerning awareness of the provisions among those who will be covered by them.”

Member’s explanatory statement
This amendment would delay the commencement of the paragraph in Schedule 2 relating to the obligation to make a return in respect of a disposal to which the Schedule applies, until the Treasury has released details of HMRC’s consultation with representative bodies concerning awareness of the provisions amongst those who may be covered by them.
Finance (No. 3) Bill, continued

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

Schedule 2, page 176, line 21, at end insert—

“PART 1A
REVIEW OF EFFECTS ON PUBLIC FINANCES

17A The Chancellor of the Exchequer must review the revenue effects if the provisions in Schedule 2 were introduced from 6 April 2019, 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 amendment would require the Chancellor of the Exchequer to review the revenue effects of the provisions of Schedule 2 if they were introduced in 2019/20.

Kirsty Blackman
Mhairi Black

Schedule 2, page 176, line 21, at end insert—

“PART 1A
REVIEW OF EFFECTS ON PUBLIC FINANCES

17A The Chancellor of the Exchequer must review the expected revenue effects of the changes made to capital gains tax returns and payments on account in this Schedule, along with an estimate of the difference between the amount of tax required to be paid to the Commissioners under those provisions and the amount paid, 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 amendment would require the Chancellor of the Exchequer to review the effect on public finances, and on reducing the tax gap, of the changes made to capital gains tax in Schedule 2.
“Effect of withdrawal from the European Union on income tax collection

The Chancellor of the Exchequer must, within one month of the passing of this Act, lay before the House of Commons an analysis of the effect on the level of income tax collected in the event of—

(a) the United Kingdom withdrawing from the United Kingdom without a negotiated settlement, and

(b) the United Kingdom withdrawing from the United Kingdom with the negotiated settlement that is preferred by Her Majesty’s Government.”

Member’s explanatory statement

This amendment requires a review of how income tax revenue may be affected by both a no-deal Brexit and the Government’s preferred negotiated settlement.

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,
Finance (No. 3) Bill, continued

(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.

TABLE

<table>
<thead>
<tr>
<th>Proceedings</th>
<th>Time for conclusion of proceedings</th>
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<tr>
<td>First day</td>
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<tr>
<td>Clauses 5, 6, 8, 9, 10 and 38 and Schedule 15; Clauses 39 to 42; any new</td>
<td>3 hours from commencement of proceedings on the Bill on the</td>
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<tr>
<td>clauses or new Schedules relating to tax thresholds or reliefs</td>
<td>first day</td>
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<tr>
<td>Clauses 68 to 78 and 89 and 90; any new clauses or new Schedules</td>
<td>6 hours from commencement of</td>
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<td>relating to the subject matter of those clauses</td>
<td>proceedings on the Bill on the first day</td>
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<td>Second day</td>
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<tr>
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<td>3 hours from commencement of</td>
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<tr>
<td>clauses relating to remote gaming duty or gaming duty</td>
<td>proceedings on the Bill on the second day</td>
</tr>
<tr>
<td>Clause 15 and Schedule 3; Clause 16 and Schedule 4; Clauses 19 and 20;</td>
<td>6 hours from commencement of</td>
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<tr>
<td>Clause 22 and Schedule 7; Clause 23 and Schedule 8; Clauses 46 and 47;</td>
<td>proceedings on the Bill on the second day</td>
</tr>
<tr>
<td>Clause 83; any new clauses or new Schedules relating to tax avoidance</td>
<td></td>
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<tr>
<td>or evasion</td>
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</tbody>
</table>

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.
Finance (No. 3) Bill, continued

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.