



House of Commons

NOTICES OF AMENDMENTS

given up to and including

Thursday 29 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: 90 to 103 and NC8 to NC13

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This document includes all amendments tabled to date and includes any withdrawn amendments at the end.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 of the Committee [27 November 2018].

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

73

Clause 32, page 19, line 23, at end insert—

“(6) The Chancellor of the Exchequer must review the likely effect of extending the first-year allowances on energy-saving plant or machinery or environmentally

Finance (No. 3) Bill, continued

beneficial plant or machinery to 2030 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 effects of extending first-year allowances to 2030.

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

74

Clause 32, page 19, line 23, at end insert—

“(6) The Chancellor of the Exchequer must review the likely cost of extending the first-year allowances on energy-saving plant or machinery or environmentally beneficial plant or machinery to 2022 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 cost of extending first-year allowances to 2022.

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

75

Clause 32, page 19, line 23, at end insert—

“(6) The Chancellor of the Exchequer must review the effect of ending the first-year allowances on energy-saving plant or machinery or environmentally beneficial plant or machinery and lay a report of that review before the House of Commons within one year of the passing of this Act.

- (7) A review under subsection (b) must consider the effect on—
- (a) the energy technology sector, and
 - (b) the water technology sector.”

Member’s explanatory statement

This amendment would require the Chancellor of the Exchequer to review the impact on the energy and water technology sectors of ending first-year allowances.

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

76

Clause 32, page 19, line 23, at end insert—

“(6) The Chancellor of the Exchequer must review the effect of ending the first-year allowances on energy-saving plant or machinery or environmentally beneficial plant or machinery, on foreign direct investment in the energy technology and

Finance (No. 3) Bill, continued

water technology sectors and lay a report of that review before the House of Commons within one year of the passing of this Act.”

Member's explanatory statement

This amendment would require the Chancellor of the Exchequer to review the impact of ending the first-year allowance on foreign direct investment in the energy and water technology sectors.

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

77

Clause 32, page 19, line 23, at end insert—

“(6) The Chancellor of the Exchequer must review the effect of the provisions in this section 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 32 on the UK’s ability to meet its carbon budgets.

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

78

Clause 32, page 19, line 23, at end insert—

“(6) The Chancellor of the Exchequer must lay before the House of Commons a report on any consultation undertaken on the provisions in this section within two months of the passing of this Act.”

Member's explanatory statement

This amendment would require the Chancellor of the Exchequer to report on any consultation undertaken on the provisions in this clause.

Finance (No. 3) Bill, *continued*

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

79

Clause 34, page 19, line 38, at end insert—

“(4) The Chancellor of the Exchequer must lay before the House of Commons a report on any consultation undertaken on the provisions in this section within two months of the passing of this Act.”

Member’s explanatory statement

This amendment would require the Chancellor of the Exchequer to report on any consultation undertaken on the provisions in this clause.

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

84

☆ Schedule 14, page 260, line 15, leave out sub-paragraph (d)

Member’s explanatory statement

The provision as drafted allows companies to transfer TTH worth double the value of anticipated decommissioning costs. This reduces the incentive for companies towards efficiencies in decommissioning costs and paves the way for decommissioning-related tax repayments far bigger than the companies are currently acknowledging. This amendment removes that provision.

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

81

Schedule 14, page 261, line 29, at end insert—

“(aa) assessing the impact on employment, skills and the Exchequer from the asset’s production life and planned decommissioning phase, and”

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

89

☆ Schedule 14, page 261, line 42, at end insert—

“(d) includes an assessment of the impact on the Exchequer from the amount spent on directly employed and contracted staff by the seller over the production life of the asset to date; and the impact on the

Finance (No. 3) Bill, continued

Exchequer from the buyer's plans for employed and contracted staff up to and including the decommissioning stage.”

Member's explanatory statement

This amendment requires a decommissioning security agreement to include an assessment of the impact on the Exchequer from the amount spent on staff, in order for that agreement to be qualifying for the purposes of this Schedule.

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

85

☆ Schedule 14, page 268, line 40, at end insert—

“(aa) the amount spent by the purchaser in post-acquisition periods on new capital investment, major maintenance work, retraining of redundant staff, initiatives to reduce methane emissions or initiatives to introduce carbon-capture techniques into the operations in relation to the relevant TTH assets (“post-acquisition qualifying investment”)

Member's explanatory statement

This amendment, and amendments 86 and 87 incentivize capital investment by new purchasers in job creation and emissions reductions. Combined, the amendments limit the TTH which may be claimed to an amount equal to such investment.

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

86

☆ Schedule 14, page 269, line 3, at end insert—

“(c) the amount by which total post-acquisition qualifying investment exceeded the higher of excess decommissioning expenditure and the total TTH amount as calculated for the first activation period under paragraph 35.”

Member's explanatory statement

See explanatory statement for Amendment 85.

Finance (No. 3) Bill, continued

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

87

☆ Schedule 14, page 269, line 40, at end insert—

“(c) provided that the total activated TTH amount may never exceed the purchaser’s post-acquisition qualifying investment for the relevant TTH assets or TTH oil fields.”

Member’s explanatory statement

See explanatory statement for Amendment 85.

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

95

★ Clause 45, page 29, line 19, at end insert—

“(11) The Chancellor of the Exchequer must lay before the House of Commons a report on any consultation undertaken on the provisions in this section.

(12) A report of the review under subsection (9) must be laid before the House of Commons within two months of the passing of this Act.”

Member’s explanatory statement

This amendment would require the Chancellor of the Exchequer to report on any consultation undertaken on the provisions in Clause 45.

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

90

★ Clause 48, page 32, line 39, at end insert—

“85B Review of possible register

(1) Within three months of the passing of the Finance Act 2019, the Chancellor of the Exchequer shall review the viability of establishing a public register on the use of the exemption from stamp duty established under section 85A.

(2) A report of the review under this section shall be laid before the House of Commons as soon as practicable after its completion.”

Member’s explanatory statement

This amendment would require the Chancellor of the Exchequer to review the viability of a public

Finance (No. 3) Bill, continued

register of financial institutions in resolution benefitting from the exemption from stamp duty for certain financial transactions.

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

91

★ Clause 49, page 33, line 2, at end insert—

“(c) after subsection (4) insert—

“(5) Within three months of the passing of the Finance Act 2019, the Chancellor of the Exchequer shall review the revenue effects if—

- (a) the provision of section 49(2) of that Act had not been made, and
- (b) the exemption under subsection (3) did not apply to a Schedule 2 SIP that was not approved between the coming into force of the relevant provisions of the Finance Act 2014 and the passing of the Finance Act 2019.

(6) A report of the review under this subsection (5) section shall be laid before the House of Commons as soon as practicable after its completion.””

Member’s explanatory statement

This amendment would require the Chancellor of the Exchequer to review the revenue effects if the tax exemption under section 95 of the Finance Act 2001 had not applied to self-certified share incentive plans.

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

92

★ Clause 50, page 33, line 11, at end insert—

“(9B) An order made under subsection (9) for the purposes of subsection (9A) must be accompanied by a statement by the Treasury of the expected impact of that order on—

- (a) the number of traders who are expected to benefit from the reduction of a burden, and

Finance (No. 3) Bill, continued

(b) the supply chain in respect of the description of goods or services.”

Member's explanatory statement

This amendment would require an order made under the new provision of Clause 50 to be accompanied by an impact statement.

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

93

★ Schedule 17, page 305, line 28, at end insert—

“PART 3

REVIEW

“16 (1) The Chancellor of the Exchequer shall commission a review on the impact of the provisions in this schedule on the number of individuals and businesses entering into VAT groups.

(2) A report of the review under sub-paragraph (1) must be laid before the House of Commons before 1 April 2020”.

Member's explanatory statement

This amendment requires a review of the impact of this measure on the number of individuals and businesses entering into VAT groupings for the purpose of tax planning, and for that review to report by the end of the tax year 2019-20.

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

94

★ Schedule 17, page 305, line 28, at end insert—

“PART 3

REVIEW

“16 (1) The Chancellor of the Exchequer shall commission a review on the potential revenue changes if domestic law were to diverge from European Union law in relation to VAT groups.

(2) A report of the review under sub-paragraph (1) must be laid before the House of Commons within 3 months of the passing of this Act.”

Member's explanatory statement

This amendment requires a review on the potential revenue changes if domestic law were to diverge from European Union law in relation to VAT groups.

 Finance (No. 3) Bill, *continued*

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

96

★ Clause 53, page 34, line 14, at end insert—

“(5) The Chancellor of the Exchequer must review the revenue effects of the changes made to the Alcoholic Liquor Duties Act 1979 by 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 impact of the revised rates on cider and wine.

Kirsty Blackman
 Mhairi Black

103

★ Clause 53, page 34, line 14, at end insert—

“(5) The Chancellor of the Exchequer must review the expected effects on public health of the changes made to the Alcoholic Liquor Duties Act 1979 by this section and lay a report of that review before the House of Commons within one year of the passing of this Act.”

Member’s explanatory statement

This amendment would require the Chancellor of the Exchequer to review the impact of the revised rates on cider and wine on public health.

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

97

★ Clause 54, page 36, line 12, at end insert—

“(5) The Chancellor of the Exchequer must review the effect on the cider industry of the changes made to the Alcoholic Liquor Duties Act 1979 by 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 impact of Clause 54 on the cider industry.

Finance (No. 3) Bill, continued

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

98

★ Clause 54, page 36, line 12, at end insert—

“(5) The Chancellor of the Exchequer must review the expected effects on public health of the changes made to the Alcoholic Liquor Duties Act 1979 by this section and lay a report of that review before the House of Commons within one year 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 54 on public health.

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

99

★ Clause 54, page 36, line 12, at end insert—

“(5) The Chancellor of the Exchequer must review the expected effects in each part of the United Kingdom and each region of England of the changes made to the Alcoholic Liquor Duties Act 1979 by this section and lay a report of that review before the House of Commons within one year of the passing of this Act.

(6) In this section—

“part 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 amendment would require the Chancellor of the Exchequer to review the impact of Clause 54 on different parts of the United Kingdom and regions of England.

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

100

★ Clause 55, page 36, line 30, at end insert—

“(4) The Chancellor of the Exchequer must review the revenue effects of the changes made to the Tobacco Products Duty Act 1979 by this section and lay a report of

Finance (No. 3) Bill, continued

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 impact of the changes to the rates of excise duty on tobacco products.

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

101

★ Clause 56, page 37, line 10, at end insert—

“(8) The Chancellor of the Exchequer must review the revenue effects of the changes made to the Tobacco Products Duty Act 1979 by 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 impact of the changes made by Clause 56.

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

102

★ Clause 56, page 37, line 10, at end insert—

“(8) The Chancellor of the Exchequer must review the expected effects on public health of the changes made to the Tobacco Products Duty Act 1979 by this section and lay a report of that review before the House of Commons within one year of the passing of this Act.”

Member’s explanatory statement

This amendment would require the Chancellor of the Exchequer to review the impact of the provisions of Clause 56 on public health.

Finance (No. 3) Bill, continued

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

NC1

To move the following Clause—

“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.

Kirsty Blackman
 Mhairi Black

NC2

To move the following Clause—

“Review of changes to capital allowances

- (1) The Chancellor of the Exchequer must review the effect of the changes to capital allowances in sections 29 to 34 and Schedule 12 in each part of the United Kingdom and each region of England 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 effects of the changes on—
 - (a) business investment,
 - (b) employment, and
 - (c) productivity.
- (3) The review must also estimate the effects on the changes if—
 - (a) the UK leaves the European Union without a negotiated withdrawal agreement
 - (b) the UK leaves the European Union following a negotiated withdrawal agreement, and remains in the single market and customs union, or
 - (c) the UK leaves the European Union following a negotiated withdrawal agreement, and does not remain in the single market and customs union.
- (4) In this section—
 - “parts of the United Kingdom” means—
 - (a) England,
 - (b) Scotland,
 - (c) Wales, and
 - (d) Northern Ireland;

Finance (No. 3) Bill, continued

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

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

NC4

To move the following Clause—

“Comparative review of the expected effects of Schedule 5

- (1) The Chancellor of the Exchequer must a review of the expected effects of the provisions of Schedule 5 on payments to the Commissioners, and lay a report of that review before the House of Commons within 6 months of the passing of the Act.
- (2) The review under subsection (1) must in particular consider—
 - (a) the expected change in corporation tax receipts attributable to those provisions, and
 - (b) the expected change in corporation tax receipts if—
 - (i) the provisions in Schedule 5 were not brought into force, and
 - (ii) the rate of corporation tax were to be changed to 26%.”

Member’s explanatory statement

This requires a review of the effects of Schedule 5, and a comparison of the effects of that Schedule to an increase of the rate of corporation tax to 26%.

Finance (No. 3) Bill, continued

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

NC5

To move the following Clause—

“Aggregate effect of changes to corporation tax and capital allowances

The Chancellor of the Exchequer must, within one year of the passing of this Act, lay before the House of Commons an analysis of the effect of the changes to corporation tax and capital allowances made under sections 25 to 28 and 29 to 34 of this Act.”

Member’s explanatory statement

This new clause would require the Chancellor of the Exchequer to review the aggregate effect of the changes to corporation tax and capital allowances made under this Act.

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

NC6

To move the following Clause—

“Changes to capital allowances since 2010

The Chancellor of the Exchequer must, within one month of the passing of this Act, lay before the House of Commons a statement setting out—

- (a) the changes that have been made to the Capital Allowances Act 2001 since 2010,
- (b) the consultations that were undertaken before each change, and
- (c) an analysis of the expected effect of the statement on investor confidence in the United Kingdom.”

Member’s explanatory statement

This new clause would require the Chancellor of the Exchequer to publish a statement listing the number of changes to capital allowances since 2010, the consultations that were undertaken before each change, and an accompanying analysis of the implications of this statement for investor confidence in the UK.

Finance (No. 3) Bill, continued

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

NC7

To move the following Clause—

“Review of capital allowance assets

The Chancellor of the Exchequer must, within one month of the passing of this Act, lay before the House of Commons a review of the changes to the number of categories of capital allowance assets for tax purposes since 2010, and the effect of the changes on the capital allowance system.”

Member’s explanatory statement

This new clause would require the Chancellor the Exchequer to carry out a review of the changes to the number of capital allowance asset classes required for tax purposes since 2010, and the impact that this will have on the complexity of the capital allowance system.

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

NC8

★ To move the following Clause—

“Review of Schedule 16 provisions on voucher circulation and distribution

- (1) The Chancellor of the Exchequer must commission a review of the expected impact of the provisions of Schedule 16 on the circulation and distribution of vouchers in—
 - (a) the United Kingdom, and
 - (b) the European Union.
- (2) A report of the review under subsection (1) must be laid before the House of Commons within 3 months of the passing of this Act.”

Member’s explanatory statement

This new clause requires a review of how the provisions in Schedule 16 affect voucher circulation and distribution.

Finance (No. 3) Bill, continued

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

NC9

★ To move the following Clause—

“Review of potential divergence of VAT treatment of vouchers

- (1) The Chancellor of the Exchequer shall commission a review that will consider the potential public revenue, and other impacts, if domestic law regarding the VAT treatment of vouchers were to diverge from European Union law.
- (2) A report of the review under subsection (1) must be laid before the House of Commons within 3 months of the passing of this Act.”

Member’s explanatory statement

The provisions of Schedule 16 transpose Council Directive (EU) 2016/1065. This new clause requires a review of the revenue effects of diverging from EU law on the VAT treatment of vouchers.

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

NC10

★ To move the following Clause—

“Review of higher rate of tax for additional dwellings

- (1) The Chancellor of the Exchequer shall commission a review on the revenue effects of the amendments to FA 2003 made in section 43.
- (2) A report of the review under subsection (1) must be laid before the House of Commons before 29 October 2019.”

Member’s explanatory statement

This new clause requires a review of the revenue effects of the provisions in clause 43, and for that review to report within 1 year of that clause becoming effective.

 Finance (No. 3) Bill, *continued*

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

NC11

★ To move the following Clause—

“Annual statement on effects of provisions of section 43

- (1) The Chancellor of the Exchequer must make an annual statement to the House of Commons detailing how the provisions in section 43 have affected instances in which land transaction returns are amended to take account of subsequent disposal of the main residence.
- (2) The statement must specify—
 - (a) the number of such instances, and
 - (b) such information as the Commissioners hold as to the characteristics (including income) of those concerned.
- (3) The first such statement under subsection (1) must be made before 29 October 2019, and each subsequent statement must be within twelve months of the previous statement.”

Member’s explanatory statement

This new clause requires an annual statement on how the provisions in section 43 have impacted the number of back claims of HRAD.

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

NC12

★ To move the following Clause—

Review of higher rate of tax for additional dwellings

- (1) The Chancellor of the Exchequer shall commission a review on how the provisions of section 43 have affected residential property prices.
- (2) A report of the review under subsection (1) must be laid before the House of Commons before 29 October 2019.”

Member’s explanatory statement

This new clause requires a review on how the provisions in clause 43 have affected house prices, and for that review to report within 1 year of that clause becoming effective.

Finance (No. 3) Bill, continued

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

NC13

★ To move the following Clause—

“Equality impact analysis of provisions of section 45

- (1) The Chancellor of the Exchequer must review the equality impact of the provisions in section 45 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 households at different levels of income,
 - (b) the impact of those provisions on people with protected characteristics (within the meaning of the Equality Act 2010),
 - (c) the impact of those provisions on the Treasury’s compliance with the public sector equality duty under section 149 of the Equality Act 2010, and
 - (d) the impact of those provisions on equality in different relevant parts of the United Kingdom and different regions of England.
- (3) In this section—

“relevant parts of the United Kingdom” means—

 - (a) England, and
 - (b) 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 Clause 45 on equality in relation to households with different levels of income, people with protected characteristics, the Treasury’s public sector equality duty and on a regional basis.

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);

Finance (No. 3) Bill, continued

- (h) Clause 38 and Schedule 15 (entrepreneurs' relief);
 - (i) Clauses 39 and 40 (gift aid and charities);
 - (j) Clauses 41 and 42 (stamp duty land tax: first-time buyers in cases of shared ownership);
 - (k) Clauses 46 and 47 (stamp duty and SDRT);
 - (l) Clauses 61 and 62 and Schedule 18 (remote gaming duty and gaming duty);
 - (m) Clauses 68 to 78 (carbon emissions tax);
 - (n) Clause 83 (international tax enforcement: disclosure arrangements);
 - (o) Clause 89 (minor amendments in consequence of EU withdrawal);
 - (p) Clause 90 (emissions reduction trading scheme: preparatory expenditure);
 - (q) any new Clauses or new Schedules relating to—
 - (i) tax thresholds or reliefs,
 - (ii) the subject matter of any of clauses 68 to 78, 89 and 90,
 - (iii) gaming duty or remote gaming duty, or
 - (iv) tax avoidance or evasion.
2. The remainder of the Bill shall be committed to a Public Bill Committee.

Proceedings in Committee of the whole House

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

TABLE

<i>Proceedings</i>	<i>Time for conclusion of proceedings</i>
First day	
Clauses 5, 6, 8, 9, 10 and 38 and Schedule 15; Clauses 39 to 42; any new Clauses or new Schedules relating to tax thresholds or reliefs	3 hours from commencement of proceedings on the Bill on the first day
Clauses 68 to 78 and 89 and 90; any new Clauses or new Schedules relating to the subject matter of those clauses	6 hours from commencement of proceedings on the Bill on the first day
Second day	
Clauses 61 and 62 and Schedule 18; any new Clauses or new Schedules relating to remote gaming duty or gaming duty	3 hours from commencement of proceedings on the Bill on the second day

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

<i>Proceedings</i>	<i>Time for conclusion of proceedings</i>
Clause 15 and Schedule 3; Clause 16 and Schedule 4; Clauses 19 and 20; Clause 22 and Schedule 7; Clause 23 and Schedule 8; Clauses 46 and 47; Clause 83; any new Clauses or new Schedules relating to tax avoidance or evasion	6 hours from commencement of proceedings on the Bill on the second day

Proceedings in Public Bill Committee etc

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

Proceedings on Consideration and up to and including Third Reading

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

ORDER OF THE COMMITTEE [27 NOVEMBER 2018]

That—

- (1) the Committee shall (in addition to its first meeting at 9.25 am on Tuesday 27 November) meet—
 - (a) at 2.00 pm on Tuesday 27 November;
 - (b) at 11.30 am and 2.00 pm on Thursday 29 November;
 - (c) at 9.25 am and 2.00 pm on Tuesday 4 December;
 - (d) at 11.30 am and 2.00 pm on Thursday 6 December;
 - (e) at 9.25 am and 2.00 pm on Tuesday 11 December;
- (2) the proceedings shall be taken in the following order: 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;

Finance (No. 3) Bill, *continued*

- (3) the proceedings shall (so far as not previously concluded) be brought to a conclusion at 5.00 pm on Tuesday 11 December.

NOTICES WITHDRAWN

The following Notices were withdrawn on 27 November 2018:

NC3

The following Notices were withdrawn on 28 November 2018:

Amendments 80, 82 and 83

The following Notices were withdrawn on 29 November 2018:

Amendment 88
