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This document includes all amendments tabled to date and includes any withdrawn amendments at the end.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

Clause 57, page 40, line 12, at end insert—

“(10) The Chancellor of the Exchequer must review the revenue effects of the changes made to the Vehicle Excise and Registration Act 1994 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 Clause 57.

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

☆ Clause 57, page 40, line 12, at end insert—

“(10) The Chancellor of the Exchequer must review the expected effects on levels of CO₂ emissions and the UK’s ability to meet its fourth and fifth carbon budgets of the changes made to the Vehicle Excise and Registration Act 1994 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 57 on CO₂ emissions and climate change targets.

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

☆ Clause 57, page 40, line 12, at end insert—

“(10) The Chancellor of the Exchequer must review the expected effects on the volume of traffic on the roads of the changes made to the Vehicle Excise and Registration Act 1994 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 57 on road congestion and traffic levels.

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

☆ Clause 57, page 40, line 12, at end insert—

“(10) The Chancellor of the Exchequer must review the expected effects on air quality standards of the changes made to the Vehicle Excise and Registration Act 1994
Finance (No. 3) Bill, continued

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 57 on air quality standards.

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

✠ Clause 58, page 41, line 16, at end insert—

“(6) The Chancellor of the Exchequer must review the revenue effects of the changes made to the Vehicle Excise and Registration Act 1994 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 Clause 58.

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

✠ Clause 58, page 41, line 16, at end insert—

“(6) The Chancellor of the Exchequer must review the effects on the taxi and private vehicle hire sectors of the changes made to the Vehicle Excise and Registration Act 1994 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 58 on the taxi and private car rental industry.

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

✠ Clause 58, page 41, line 16, at end insert—

“(6) The Chancellor of the Exchequer must review the effects on levels of CO₂ emissions and the UK’s ability to meet its fourth and fifth carbon budgets of the changes made to the Vehicle Excise and Registration Act 1994 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 this measure on CO₂ emissions and climate change targets.

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

☆ Clause 59, page 44, line 9, at end insert—
“(11) The Chancellor of the Exchequer must review the revenue effects of the changes made to the HGV Road User Levy Act 2013 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 Clause 59.

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

☆ Clause 59, page 44, line 9, at end insert—
“(11) The Chancellor of the Exchequer must review the effects on levels of CO₂ emissions and the UK’s ability to meet its fourth and fifth carbon budgets of the changes made to the HGV Road User Levy Act 2013 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 59 on CO₂ emissions and climate change targets.

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

☆ Clause 59, page 44, line 9, at end insert—
“(11) The Chancellor of the Exchequer must review the expected effects on the volume of traffic on the roads of the changes made to the HGV Road User Levy Act 2013
Finance (No. 3) Bill, continued

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 59 on road congestion and traffic levels.

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

☆ Clause 59, page 44, line 9, at end insert—
“(11) The Chancellor of the Exchequer must review the expected effects on air quality standards of the changes made to the HGV Road User Levy Act 2013 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 59 on air quality standards.

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

☆ Clause 59, page 44, line 9, at end insert—
“(11) The Chancellor of the Exchequer must make a statement to the House of Commons, within 2 months of the passing of this Act, on the United Kingdom’s alignment with the European Union’s emissions standards following its withdrawal from the European Union.”

Member’s explanatory statement
This amendment would require the Chancellor of the Exchequer to make a statement on continued alignment with the European emissions standards following EU withdrawal.

Kirsty Blackman
Mhairi Black

☆ Clause 60, page 44, line 17, at end insert—
“(3) The Chancellor of the Exchequer must review the effects of a reduction in air passenger duty rates from 1 April 2020 and lay a report of that review before the House of Commons within six months of the passing of this Act.

(4) A review under subsection (3) must in consider the effects of a reduction on—
(a) airlines,
(b) airport operators,
Finance (No. 3) Bill, continued

(c) other businesses, and
(d) passengers.”

**Member’s explanatory statement**

This amendment would require the Chancellor of the Exchequer to review the effects of a reduction in air passenger duty.

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

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Clause 60, page 44, line 17, at end insert—

“(3) The Chancellor of the Exchequer must review the effects of the changes made in subsection (1) and related matters specified in subsections (4) and (5) and lay a report of that review before the House of Commons within six months of the coming into force of the changes.

(4) The matter specified in this subsection is the revenue effects of the changes.

(5) The matter specified in this subsection is the effects of the changes on—

(a) CO₂ emissions,
(b) the United Kingdom’s ability to comply with its third, fourth and fifth carbon budgets,
(c) air quality standards,
(d) air travel demand, and
(e) air traffic movements.”

**Member’s explanatory statement**

This amendment would require the Chancellor of the Exchequer to review the revenue, environmental and certain other impacts of the changes made by Clause 60.

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

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Clause 60, page 44, line 17, at end insert—

“(3) The Chancellor of the Exchequer must review the effects of the changes made in subsection (1) together with the matter specified in subsection (4) and lay a report of that review before the House of Commons within six months of the coming into force of the changes.

(4) The matter specified in this subsection is to assess whether the rate for privately-owned and privately-chartered jets is reflective of environmental costs relative to the other rates and bands of air passenger duty.”

**Member’s explanatory statement**

This amendment would require the Government to review the extent to which rates of air passenger duty for privately-chartered and privately-owned aircraft reflect environmental costs.
Clause 63, page 45, line 13, at end insert—

“(6) The Chancellor of the Exchequer must review the expected effect of the changes made by this section to paragraph 12A of Schedule 6 to the Finance Act 2000 on companies with up to 250 employees and lay a report of that review before the House of Commons within six months of the passing of this Act.”

This amendment would require the Chancellor of the Exchequer to review the impact of Clause 63 on SMEs.

Clause 63, page 45, line 13, at end insert—

“(6) The Chancellor of the Exchequer must review the expected effect of the changes made by this section to paragraph 12A of Schedule 6 to the Finance Act 2000 on

divergence between the regime that applies to mineralogical and metallurgical processes in the United Kingdom after it has left the European Union and that which applies in the European Union.

(7) The Chancellor of the Exchequer must lay a report of the review under subsection (6) before the House of Commons within two months of the passing of this Act.”

This amendment would review the impact of Clause 63 in the event the UK leaves the EU under (a) no deal or (b) a withdrawal agreement.

Clause 63, page 45, line 13, at end insert—

“(6) The Chancellor of the Exchequer must review the expected effect of the changes made by this section to paragraph 12A of Schedule 6 to the Finance Act 2000 on divergence between the regime that applies to mineralogical and metallurgical processes in the United Kingdom after it has left the European Union and that which applies in the European Union.

(7) The Chancellor of the Exchequer must lay a report of the review under subsection (6) before the House of Commons within two months of the passing of this Act.”

This amendment would require the Chancellor of the Exchequer to review the effect of Clause 63
on divergence between the UK’s regime for mineralogical and metallurgical processes and the EU’s, after the UK has left the EU.

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

Clause 63, page 45, line 13, at end insert—
“(6) The Chancellor of the Exchequer must publish a statement annually listing the companies to which the exemption for mineralogical and metallurgical processes under paragraph 12A of Schedule 6 to the Finance Act 2000, as amended by this section, applies.”

Member’s explanatory statement
This amendment would require the Chancellor of the Exchequer to publish an annual statement listing the businesses to which the exemption for mineralogical and metallurgical processes applies.

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

Clause 63, page 45, line 13, at end insert—
“(6) The Chancellor of the Exchequer must carry out an impact assessment of the exemption for mineralogical and metallurgical processes under paragraph 12A of Schedule 6 to the Finance Act 2000, as amended by this section, considering the impact on—
(a) tenanted businesses that carry out mineralogical and metallurgical processes,
(b) revenue effects,
(c) the UK’s ability to meet its third, fourth and fifth carbon budgets,
(d) the UK’s ability to meet its greenhouse gas emission targets.

(7) The Chancellor of the Exchequer must lay the impact assessment under subsection (6) 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 carry out an impact assessment of the changes made by Clause 63 and their impact on tenants, HMRC revenues, the UK’s national carbon budgets, and carbon and other greenhouse gas emission reduction targets.
Clause 63, page 45, line 13, at end insert—

“(6) The Chancellor of the Exchequer must review the marginal abatement costs of decarbonising the mineralogical and metallurgical processes exempted from the climate change levy by paragraph 12A of Schedule 6 to the Finance Act 2000, as amended 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 requires the Chancellor of the Exchequer to review the marginal abatement costs of decarbonising the mineralogical and metallurgical processes covered by the climate change levy exemption.

Clause 64, page 45, line 22, at end insert—

“(5) The Chancellor of the Exchequer must review the revenue effects of the changes made by this section to section 42 of the Finance Act 1996 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 Clause 64.

Clause 64, page 45, line 22, at end insert—

“(5) The Chancellor of the Exchequer must review the expected effect of the changes made by this section to section 42 of the Finance Act 1996 on the UK’s ability to meet the Waste Framework Directive target of recycling 50% of waste by 2020, 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 64 on the UK’s ability to meet the target of recycling 50% of waste by 2020.
Clause 64, page 45, line 22, at end insert—

“(5) The Chancellor of the Exchequer must review the expected effect of the changes made by this section to section 42 of the Finance Act 1996 on the quantity of waste from the United Kingdom that is exported abroad.”

**Member’s explanatory statement**

This amendment would require the Chancellor of the Exchequer to review the impact of Clause 64 of the amount of UK waste that is exported abroad.

Clause 64, page 45, line 22, at end insert—

“(5) The Chancellor of the Exchequer must review the expected effect of the changes made by this section to section 42 of the Finance Act 1996 on the quantity of waste that is sent to landfill in the year after the increased rates come into effect and compare it with the quantity of waste that has been sent to landfill before that coming into effect.

(6) The Chancellor of the Exchequer must lay the review under subsection (5) 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 review the impact of this measure on the amount of waste being sent to landfill and to compare it with the amount that had been sent previously.

Clause 64, page 45, line 22, at end insert—

“(5) The Chancellor of the Exchequer must review the expected impact on the environment of increasing the difference between the standard and reduced rates of landfill tax and lay a report of that review 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 review the anticipated environmental impact of increasing the difference between the standard and lower rates of landfill tax.
Finance (No. 3) Bill, continued

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

 Clause 64, page 45, line 22, at end insert—
“(5) The Chancellor of the Exchequer must review the expected effect of the changes
made by this section to section 42 of the Finance Act 1996 on the cost of
collecting landfill tax and lay a report of that review 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 effects on the the costs of
collecting landfill tax of the changes made by Clause 64.

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

 Clause 64, page 45, line 22, at end insert—
“(5) The Chancellor of the Exchequer must review the expected effect of the changes
made by this section to section 42 of the Finance Act 1996 on waste disposal
practice by waste disposal operators and lay a report of that review 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 review the behavioural impacts
on waste disposal operators of the changes made by Clause 64.

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

 Clause 65, page 46, line 6, at end insert—
“(7) The Chancellor of the Exchequer must review the revenue effects of the changes
made 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
the changes made by Clause 65.
Clause 65, page 46, line 6, at end insert—

“(7) The Chancellor of the Exchequer must review the effects of the changes made in this section on the inheritance and transfer of—

(a) woodlands, and
(b) other agricultural properties.

(8) The Chancellor of the Exchequer must 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 effects of the changes made by Clause 65 in the inheritance and transfer of woodlands and agricultural properties.

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Clause 79, page 53, line 26, leave out from “tax” to end of line 28

Member’s explanatory statement

This amendment would delete paragraph (b) of section 36A(7), which is being inserted into the Taxes Management Act 1970.

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Clause 79, page 54, line 1, leave out “2013-14” and insert “2019-20”

Member’s explanatory statement

This amendment would mean that new section 36A does not apply retrospectively.

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Clause 79, page 54, line 5, leave out “2015-16” and insert “2019-20”

Member’s explanatory statement

This amendment would mean that new section 36A does not apply retrospectively.

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Clause 82, page 58, line 9, leave out from “section” to “may” in line 10

Member’s explanatory statement

This amendment provides for all regulations under the new power to be subject to the affirmative procedure.
Finance (No. 3) Bill, continued

Kirsty Blackman
Mhairi Black

Clause 82, page 58, leave out lines 13 to 17

Member's explanatory statement

This amendment is consequential on Amendment 137.

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

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

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
Finance (No. 3) Bill, continued

(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;

“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

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, an

(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%.
“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.

“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.
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.

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

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

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

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.
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.

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.
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

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

**Proceedings on Consideration and up to and including Third Reading**

10. Proceedings on Consideration and proceedings in legislative grand committee shall (so far as not previously concluded) be brought to a conclusion one hour before the moment of interruption on the day on which proceedings on Consideration are commenced.

11. Proceedings on Third Reading shall (so far as not previously concluded) be brought to a conclusion at the moment of interruption on that day.

12. Standing Order No. 83B (programming committees) shall not apply to proceedings on Consideration and up to and including Third Reading.

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**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;

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**TABLE**

<table>
<thead>
<tr>
<th>Proceedings</th>
<th>Time for conclusion of proceedings</th>
</tr>
</thead>
<tbody>
<tr>
<td>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</td>
<td>6 hours from commencement of proceedings on the Bill on the second day</td>
</tr>
</tbody>
</table>
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