



SUPPLEMENT TO THE VOTES AND PROCEEDINGS

Tuesday 20 November 2018

COMMITTEE OF THE WHOLE HOUSE PROCEEDINGS

FINANCE (No. 3) BILL

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

[FIRST AND SECOND DAY]

GLOSSARY

This document shows the fate of each clause, schedule, amendment and new clause.

The following terms are used:

Agreed to: agreed without a vote.

Agreed to on division: agreed following a vote.

Negatived: rejected without a vote.

Negatived on division: rejected following a vote.

Not called: debated in a group of amendments, but not put to a decision.

Not moved: not debated or put to a decision.

Question proposed: debate underway but not concluded.

Withdrawn after debate: moved and debated but then withdrawn, so not put to a decision.

Not selected: not chosen for debate by the Chair.

Finance (No. 3) Bill, continued

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

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

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

Not selected 5

Clause 5, page 2, line 20, leave out “£12,500” and insert “£12,750”

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

Withdrawn after debate 6

Clause 5, page 2, line 24, leave out subsection (4)

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

Clive Lewis
Seema Malhotra

Lyn Brown
Debbie Abrahams

Thelma Walker

Not selected 1

Clause 5, page 2, line 33, at end insert—

“(6) The Chancellor of the Exchequer must, no later than 5 April 2019, lay before the House of Commons a distributional analysis of—

- (a) the effect of reducing the threshold for the additional rate to £80,000, and
- (b) the effect of introducing a supplementary rate of income tax, charged at a rate of 50%, above a threshold of £125,000.”

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

Mr Alistair Carmichael

Jamie Stone

Not selected 18

Page 2, line 16, leave out Clause 5

Clause 5 agreed to on division.

Finance (No. 3) Bill, continued

Clause 6 agreed to.

Clause 8 to 10 agreed to.

Clause 38 agreed to.

Schedule 15 agreed to.

Clause 39 to 42 agreed to.

NEW CLAUSES OR NEW SCHEDULES RELATING TO TAX THRESHOLDS OR RELIEFS

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

Clive Lewis
Debbie Abrahams

Lyn Brown

Thelma Walker

Negated on division NC1

To move the following Clause—

“Additional rate threshold and supplementary rate

The Chancellor of the Exchequer must, no later than 5 April 2019, lay before the House of Commons a distributional analysis of—

- (a) the effect of reducing the threshold for the additional rate to £80,000, and
- (b) the effect of introducing a supplementary rate of income tax, charged at a rate of 50%, above a threshold of £125,000.”

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

Clive Lewis
Dawn Butler

Lyn Brown
Seema Malhotra

Thelma Walker
Debbie Abrahams
Negated on division NC2

To move the following Clause—

“Impact of provisions of section 5 on child poverty and equality

- (1) The Chancellor of the Exchequer must review the impact of the provisions of section 5 and lay a report of that review before the House of Commons within six months of the passing of this Act.

Finance (No. 3) Bill, *continued*

- (2) A review under this section must consider the impact of the changes made by section 5 on—
- (a) households at different levels of income,
 - (b) people with protected characteristics (within the meaning of the Equality Act 2010),
 - (c) the Treasury’s compliance with the public sector equality duty under section 149 of the Equality Act 2010,
 - (d) different parts of the United Kingdom and different regions of England, and
 - (e) levels of relative and absolute child poverty in the United Kingdom.
- (3) In this section—
- “parts of the United Kingdom” means—
- (a) England,
 - (b) Scotland,
 - (c) Wales, and
 - (d) Northern Ireland;
- “regions of England” has the same meaning as that used by the Office for National Statistics.”

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

Clive Lewis
Seema Malhotra

Lyn Brown

Thelma Walker

Not called **NC3**

To move the following Clause—

“Review of the effectiveness of entrepreneurs’ relief

- (1) Within twelve months of the passing of this Act, the Chancellor of the Exchequer must review the effectiveness of the changes made to entrepreneurs’ relief by Schedule 15, against the stated policy aims of that relief.
 - (2) A review under this section must consider—
 - (a) the overall number of entrepreneurs in the UK,
 - (b) the annual cost of entrepreneurs’ relief,
 - (c) the annual number of claimants per year,
 - (d) the average cost of relief paid per claim, and
 - (e) the impact on productivity in the UK economy.”
-

Finance (No. 3) Bill, continued

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

Not called NC7

To move the following Clause—

“Review of changes to entrepreneurs’ relief

- (1) The Chancellor of the Exchequer must review the impact on investment in parts of the United Kingdom and regions of England of the changes made to entrepreneur’s relief by Schedule 15 to this Act and lay a report of that review before the House of Commons within six months of the passing of this Act.
- (2) A review under this section must consider—
 - (a) the effects of the provisions on business investment,
 - (b) the effects of the provisions on employment, and
 - (c) the effects of the provisions on productivity.
- (3) In this section—

“parts of the United Kingdom” means—

 - (a) England,
 - (b) Scotland,
 - (c) Wales, and
 - (d) Northern Ireland;

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

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

Not called NC8

To move the following Clause—

“Review of geographical effects of provisions of section 9

The Chancellor of the Exchequer must review the differential geographical effects of the changes made by section 9 and lay a report of that review before the House of Commons within six months of the passing of this Act.”

Finance (No. 3) Bill, *continued*

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

Not called NC9

To move the following Clause—

“Report on consultation on certain provisions of this Act

- (1) No later than two months after the passing of this Act, the Chancellor of the Exchequer must lay before the House of Commons a report on the consultation undertaken on the provisions in subsection (2).
- (2) Those provisions are—
 - (a) section 5,
 - (b) section 6,
 - (c) section 8,
 - (d) section 9,
 - (e) section 10,
 - (f) Schedule 15,
 - (g) section 39
 - (h) section 40,
 - (i) section 41, and
 - (j) section 42.
- (3) A report under this section must specify in respect of each provision listed in subsection (2)—
 - (a) whether a version of the provision was published in draft,
 - (b) if so, whether changes were made as a result of consultation on the draft, and
 - (c) if not, the reasons why the provision was not published in draft and any consultation which took place on the proposed provision in the absence of such a draft.”

Debbie Abrahams
Alex Cunningham
Dr Philippa Whitford
Caroline Lucas
Ian Blackford
Alison Thewliss

Ronnie Cowan
Norman Lamb

Mhairi Black
Liz Kendall

Patrick Grady
Dr Paul Williams
Not called NC18

To move the following Clause—

Finance (No. 3) Bill, continued**“Review of public health and poverty effects of Basic Rate Limit and Personal Allowance**

- (1) The Chancellor of the Exchequer must review the public health and poverty effects of the provisions of section 5 to this Act and lay a report of that review before the House of Commons within six months of the passing of this Act.
- (2) A review under this section must consider—
 - (a) the effects of those provisions on the levels of relative and absolute poverty in the UK,
 - (b) the effects of those provisions on life expectancy and healthy life expectancy in the UK, and
 - (c) the implications for the public finances of the public health effects of those provisions.”

Kirsty Blackman

Negated on division **NC19**

To move the following Clause—

“Personal allowance

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

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

CLAUSES 68 TO 78 AND 89 AND 90

Clause 68 agreed to.

Clause 69 to 77 agreed to.

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

Not called **10**

Clause **78**, page **51**, line **32**, after “may”, insert “(subject to section (*Review of expenditure implications of Part 3*))”

Clause 78 agreed to.

Finance (No. 3) Bill, *continued*

Chuka Umunna
 Anna Soubry
 Mr Chris Leslie
 Dr Sarah Wollaston
 Angela Smith
 Mr Dominic Grieve

Ian Murray
 Sir Vince Cable
 Stephen Gethins
 Luciana Berger
 Mr Jonathan Djanogly
 Phil Wilson
 Ann Coffey
 Liz Kendall
 Peter Kyle
 Mr Barry Sheerman
 Seema Malhotra
 Sir Edward Davey
 Mr Kenneth Clarke
 Mr Ben Bradshaw
 Catherine West
 Kerry McCarthy
 Maria Eagle
 Kate Green
 Rushanara Ali
 Helen Hayes
 Owen Smith
 Mr Alistair Carmichael

Heidi Allen
 Guto Bebb
 Mr Gavin Shuker
 Stephen Doughty
 Mr Pat McFadden
 Jess Phillips
 Catherine McKinnell
 Jo Swinson
 Tom Brake
 Lisa Nandy
 Wera Hobhouse
 Debbie Abrahams
 Tonia Antoniazzi
 Mr David Lammy
 Chris Bryant
 Wes Streeting
 Daniel Zeichner
 Dame Louise Ellman
 Ruth Cadbury
 Mary Creagh
 Tulip Siddiq
 Jamie Stone

Caroline Lucas
 Jonathan Edwards
 Justine Greening
 Mike Gapes
 Dr Phillip Lee
 Antoinette Sandbach
 John Woodcock
 Dame Margaret Hodge
 Stella Creasy
 Matt Western
 Stephen Lloyd
 Joseph Johnson
 Neil Coyle
 Martin Whitfield
 Darren Jones
 Mrs Madeleine Moon
 Ms Karen Buck
 Anna McMorrin
 Andy Slaughter
 Stephen Timms
 Dr Rupa Huq

Not called 14

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

- “(1A) The Chancellor of the Exchequer must, no later than the date provided for in subsection (1C), lay before the House of Commons a statement of the circumstances (in relation to the outcome of negotiations with the EU) that give rise to the exercise of the power.
- (1B) The statement under subsection (1A) must be accompanied by—
- (a) an assessment of the fiscal and economic effects of the exercise of those powers and the circumstances giving rise to them;
 - (b) a comparison of those fiscal and economic effects with the effects if—
 - (i) a negotiated withdrawal agreement and a framework for a future relationship with the EU had been agreed to, and
 - (ii) the United Kingdom had remained a member of the European Union;
 - (c) a statement by the Office for Budget Responsibility on the accuracy and comprehensiveness of the assessment under paragraph (a) and the comparison under paragraph (b).
- (1C) The date provided for in this subsection is—
- (a) a date which is no less than seven days before the date on which a Minister of the Crown proposes to make a motion for the purposes of section 13(1)(b) of the European Union Withdrawal Act 2018 and after the passing of this Act, or
 - (b) a date which is no less than seven days before the date on which a Minister of the Crown proposes to make a motion for the purposes of section 13(6)(a) of the European Union Withdrawal Act 2018 and after the passing of this Act, or

Finance (No. 3) Bill, continued

- (c) a date which is no less than seven days before the date on which a Minister of the Crown proposes to make a motion for the purposes of section 13(8)(b)(i) of the European Union Withdrawal Act 2018 and after the passing of this Act, or
- (d) the date on which this Act is passed, whichever is the earliest.”

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

Clive Lewis

Lyn Brown

Thelma Walker

Not called 15

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

- “(1A) No regulations under this section may be made until the Chancellor of the Exchequer has laid a statement before the House of Commons setting out—
- (a) a list of the powers in relevant tax legislation that the Treasury has acquired since June 2016 in connection with the United Kingdom’s withdrawal from the European Union,
 - (b) a list of the powers in relevant tax legislation the Treasury expects to acquire if—
 - (i) a withdrawal agreement and a framework for a future relationship with the European Union have been agreed to, or
 - (ii) the United Kingdom has left the European Union without a negotiated withdrawal agreement.
 - (c) a description of any powers conferred upon the House of Commons (whether by means of the approval or annulment of statutory instruments or otherwise) in connection with the exercise of the powers set out in subsection (b).”

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

Jonathan Reynolds

Lyn Brown

Thelma Walker

Negatived on division 22

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

- “(1A) The Chancellor of the Exchequer must, no later than a week after the passing of this Act and before exercising the power in subsection (1), lay before the House of Commons a review of the following matters—
- (a) the fiscal and economic effects of the exercise of those powers and of the outcome of negotiations for the United Kingdom’s withdrawal from the European Union giving rise to their exercise;
 - (b) a comparison of those fiscal and economic effects with the effects if a negotiated withdrawal agreement and a framework for a future relationship with the EU had been agreed to;
 - (c) any differences in the exercise of those powers in respect of—
 - (i) Great Britain, and

Finance (No. 3) Bill, continued

- (ii) Northern Ireland;
- (d) any differential effects in relation to the matters specified in paragraphs (a) and (b) in relation between—
 - (i) Great Britain, and
 - (ii) Northern Ireland.”

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

Negatived on division 7

Clause 89, page 67, line 1, leave out subsection (5) and insert—

- “(5) No statutory instrument containing regulations under this section may be made unless a draft has been laid before and approved by a resolution of the House of Commons.”

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

Jonathan Reynolds

Lyn Brown

Thelma Walker

Not called 20

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

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

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

Jonathan Reynolds

Lyn Brown

Thelma Walker

Not selected 21

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

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

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

Clive Lewis

Lyn Brown

Thelma Walker

Not called 2

Clause 89, page 67, line 13, at end insert—

Finance (No. 3) Bill, *continued*

- “(7) This section shall, subject to subsection (8), cease to have effect at the end of the period of two years beginning with the day on which this Act is passed.
- (8) The Treasury may by regulations provide that this section shall continue in force for an additional period of up to three years from the end of the period specified in subsection (7).
- (9) No regulations may be made under subsection (8) unless a draft has been laid before and approved by a resolution of the House of Commons.”

Clause agreed to.

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

Clause 90, page 67, line 16, after “may”, insert “(subject to subsections (1A) and (1B))” *Not called 8*

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

Clause 90, page 67, line 18, at end insert— *Not called 9*

“(1A) Before proposing to incur expenditure under subsection (1), the Secretary of State must lay before the House of Commons—

(a) a statement of the circumstances (in relation to negotiations relating to the United Kingdom’s withdrawal from the European Union) that give rise to the need for such preparatory expenditure, and

(b) an estimate of the expenditure to be incurred.

(1B) No expenditure may be incurred under subsection (1) unless the House of Commons comes to a resolution that it has considered the statement and estimate under subsection (1A) and approves the proposed expenditure.”

Clause agreed to.

Finance (No. 3) Bill, continued

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

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

Not called NC10

To move the following Clause—

“Review of expenditure implications of Part 3

- (1) The Chancellor of the Exchequer must review the expenditure implications of commencing Part 3 of this Act and lay a report of that review before the House of Commons within six months of the passing of this Act.
- (2) No regulations may be made by the Commissioners under section 78(1) unless the review under subsection (1) has been laid before the House of Commons.”

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

Vernon Coaker

Not called NC11

To move the following Clause—

“Report on consultation on certain provisions of this Act (No. 2)

- (1) No later than two months after the passing of this Act, the Chancellor of the Exchequer must lay before the House of Commons a report on the consultation undertaken on the provisions in subsection (2).
- (2) Those provisions are—
 - (a) sections 68 to 78,
 - (b) section 89, and
 - (c) section 90.
- (3) A report under this section must specify in respect of each provision listed in subsection (2)—
 - (a) whether a version of the provision was published in draft,
 - (b) if so, whether changes were made as a result of consultation on the draft,
 - (c) if not, the reasons why the provision was not published in draft and any consultation which took place on the proposed provision in the absence of such a draft.”

Finance (No. 3) Bill, continued

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

Lyn Brown

Thelma Walker

Not called **NC17**

To move the following Clause—

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

Within twelve months of the commencement of Part 3 of the Act, the Chancellor of the Exchequer must review the carbon emissions tax to determine—

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

SECOND DAY

*CLAUSES 61 AND 62 AND SCHEDULE 18; ANY NEW CLAUSES OR NEW SCHEDULES
RELATING TO REMOTE GAMING DUTY OR GAMING DUTY*

CLAUSES 61 AND 62 AND SCHEDULE 18

The Chancellor of the Exchequer

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

Agreed to **16**

Finance (No. 3) Bill, *continued*

Carolyn Harris
 Mr Iain Duncan Smith
 Ronnie Cowan
 Mr John Baron
 Mr Marcus Fysh
 Mr David Jones

Heidi Allen
 Tim Loughton
 Mr David Davis
 Andrew Selous
 Justine Greening
 Stephen Kerr
 Boris Johnson
 Sir Peter Bottomley
 Paul Blomfield
 Stephen Timms
 Martin Whitfield
 Wes Streeting
 Tonia Antoniazzi
 Stella Creasy
 Chris Bryant
 Stephen Kinnock
 Owen Smith
 David Simpson
 Stuart C. McDonald
 Alison Thewliss
 Gavin Newlands
 Sammy Wilson
 Patricia Gibson
 Angus Brendan MacNeil
 Neil Gray
 Kirsty Blackman
 Chris Law
 Ian Blackford
 Angela Crawley
 Stewart Hosie
 Dr Philippa Whitford
 Jonathan Edwards
 Frank Field
 Sir Mike Penning
 Mr Philip Hollobone
 Derek Thomas
 Sir David Evennett
 Henry Smith
 Ben Lake
 Mr John Hayes
 Sir William Cash
 Ms Angela Eagle
 Alison McGovern
 Julie Elliott
 Andy Slaughter
 Craig Mackinlay
 Douglas Ross
 Jim Fitzpatrick

Priti Patel
 Mr Jacob Rees-Mogg
 Mr Steve Baker
 Mr Bob Seely
 Fiona Bruce
 Sir Michael Fallon
 Adam Holloway
 Albert Owen
 Ian Murray
 Judith Cummins
 Clive Efford
 Ruth Cadbury
 Stephen Doughty
 Diana Johnson
 Helen Hayes
 Louise Haigh
 Jim Shannon
 Mr Gregory Campbell
 Drew Hendry
 Marion Fellows
 Alan Brown
 Emma Little Pngelly
 Dr Lisa Cameron
 Douglas Chapman
 Tommy Sheppard
 Stephen Gethins
 Hannah Bardell
 Deidre Brock
 Patrick Grady
 Stewart Malcolm McDonald
 Pete Wishart
 Liz Saville Roberts
 Stephen Lloyd
 Giles Watling
 Darren Jones
 Caroline Lucas
 Mr Dennis Skinner
 Dr Roberta Blackman-Woods
 Mrs Emma Lewell-Buck
 Liz Twist
 Kerry McCarthy
 Maria Eagle
 Teresa Pearce
 Karin Smyth
 Janet Daby
 Melanie Onn
 Scott Mann
 Debbie Abrahams

Dr Sarah Wollaston
 Tracey Crouch
 Charlie Elphicke
 Johnny Mercer
 Mr Richard Bacon
 Nicky Morgan
 Zac Goldsmith
 Chuka Umunna
 Jo Stevens
 Susan Elan Jones
 Graham P Jones
 Jenny Chapman
 Gareth Snell
 Tulip Siddiq
 Mrs Madeleine Moon
 Dan Jarvis
 Sir Jeffrey M. Donaldson
 Nigel Dodds
 John McNally
 David Linden
 Paul Girvan
 Gavin Robinson
 Brendan O'Hara
 Martyn Day
 Martin Docherty-Hughes
 Chris Stephens
 Mhairi Black
 Joanna Cherry
 Peter Grant
 Carol Monaghan
 Christine Jardine
 Catherine West
 Jamie Stone
 Mr William Wragg
 Damian Collins
 Layla Moran
 Andrew Bridgen
 Wera Hobhouse
 Paula Sherriff
 Alex Sobel
 Kate Hollern
 Emma Reynolds
 Lady Hermon
 Neil Parish
 Anne Marie Morris
 Matt Western
 Seema Malhotra
 Tim Farron

Not called 11

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

Finance (No. 3) Bill, *continued*

The Chancellor of the Exchequer

Agreed to 17

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

Carolyn Harris

Mr Iain Duncan Smith

Ronnie Cowan

Mr John Baron

Mr Marcus Fysh

Mr David Jones

Heidi Allen

Tim Loughton

Mr David Davis

Andrew Selous

Justine Greening

Stephen Kerr

Boris Johnson

Sir Peter Bottomley

Paul Blomfield

Stephen Timms

Martin Whitfield

Wes Streeting

Tonia Antoniazzi

Stella Creasy

Chris Bryant

Stephen Kinnock

Owen Smith

David Simpson

Stuart C. McDonald

Alison Thewliss

Gavin Newlands

Sammy Wilson

Patricia Gibson

Angus Brendan MacNeil

Neil Gray

Kirsty Blackman

Chris Law

Ian Blackford

Angela Crawley

Stewart Hosie

Dr Philippa Whitford

Jonathan Edwards

Frank Field

Sir Mike Penning

Mr Philip Hollobone

Derek Thomas

Sir David Evennett

Henry Smith

Ben Lake

Mr John Hayes

Sir William Cash

Ms Angela Eagle

Alison McGovern

Priti Patel

Mr Jacob Rees-Mogg

Mr Steve Baker

Mr Bob Seely

Fiona Bruce

Sir Michael Fallon

Adam Holloway

Albert Owen

Ian Murray

Judith Cummins

Clive Efford

Ruth Cadbury

Stephen Doughty

Diana Johnson

Helen Hayes

Louise Haigh

Jim Shannon

Mr Gregory Campbell

Drew Hendry

Marion Fellows

Alan Brown

Emma Little Pengelly

Dr Lisa Cameron

Douglas Chapman

Tommy Sheppard

Stephen Gethins

Hannah Bardell

Deidre Brock

Patrick Grady

Stewart Malcolm McDonald

Pete Wishart

Liz Saville Roberts

Stephen Lloyd

Giles Watling

Darren Jones

Caroline Lucas

Mr Dennis Skinner

Dr Roberta Blackman-Woods

Mrs Emma Lewell-Buck

Liz Twist

Kerry McCarthy

Maria Eagle

Teresa Pearce

Dr Sarah Wollaston

Tracey Crouch

Charlie Elphicke

Johnny Mercer

Mr Richard Bacon

Nicky Morgan

Zac Goldsmith

Chuka Umunna

Jo Stevens

Susan Elan Jones

Graham P Jones

Jenny Chapman

Gareth Snell

Tulip Siddiq

Mrs Madeleine Moon

Dan Jarvis

Sir Jeffrey M. Donaldson

Nigel Dodds

John McNally

David Linden

Paul Girvan

Gavin Robinson

Brendan O'Hara

Martyn Day

Martin Docherty-Hughes

Chris Stephens

Mhairi Black

Joanna Cherry

Peter Grant

Carol Monaghan

Christine Jardine

Catherine West

Jamie Stone

Mr William Wragg

Damian Collins

Layla Moran

Andrew Bridgen

Wera Hobhouse

Paula Sherriff

Alex Sobel

Kate Hollern

Emma Reynolds

Lady Hermon

Finance (No. 3) Bill, *continued*

Julie Elliott
 Andy Slaughter
 Craig Mackinlay
 Douglas Ross
 Debbie Abrahams

Karin Smyth
 Janet Daby
 Melanie Onn
 Seema Malhotra
 Tim Farron

Neil Parish
 Anne Marie Morris
 Matt Western
 Jim Fitzpatrick

Not called 12

Clause 61, page 44, line 25, leave out “1 October 2019” and insert “the prescribed date”

Carolyn Harris
 Mr Iain Duncan Smith
 Ronnie Cowan
 Mr John Baron
 Mr Marcus Fysh
 Mr David Jones

Heidi Allen
 Tim Loughton
 Mr David Davis
 Andrew Selous
 Justine Greening
 Stephen Kerr
 Boris Johnson
 Sir Peter Bottomley
 Paul Blomfield
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 Alison Thewliss
 Gavin Newlands
 Sammy Wilson
 Patricia Gibson
 Angus Brendan MacNeil
 Neil Gray
 Kirsty Blackman
 Chris Law
 Ian Blackford
 Angela Crawley
 Stewart Hosie
 Dr Philippa Whitford
 Jonathan Edwards

Priti Patel
 Mr Jacob Rees-Mogg
 Mr Steve Baker
 Mr Bob Seely
 Fiona Bruce
 Sir Michael Fallon
 Adam Holloway
 Albert Owen
 Ian Murray
 Judith Cummins
 Clive Efford
 Ruth Cadbury
 Stephen Doughty
 Diana Johnson
 Helen Hayes
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 Deidre Brock
 Patrick Grady
 Stewart Malcolm McDonald
 Pete Wishart
 Liz Saville Roberts

Dr Sarah Wollaston
 Tracey Crouch
 Charlie Elphicke
 Johnny Mercer
 Mr Richard Bacon
 Nicky Morgan
 Zac Goldsmith
 Chuka Umunna
 Jo Stevens
 Susan Elan Jones
 Graham P Jones
 Jenny Chapman
 Gareth Snell
 Tulip Siddiq
 Mrs Madeleine Moon
 Dan Jarvis
 Sir Jeffrey M. Donaldson
 Nigel Dodds
 John McNally
 David Linden
 Paul Girvan
 Gavin Robinson
 Brendan O’Hara
 Martyn Day
 Martin Docherty-Hughes
 Chris Stephens
 Mhairi Black
 Joanna Cherry
 Peter Grant
 Carol Monaghan
 Christine Jardine
 Catherine West

Finance (No. 3) Bill, continued

Frank Field	Stephen Lloyd	Jamie Stone
Sir Mike Penning	Giles Watling	Mr William Wragg
Mr Philip Hollobone	Darren Jones	Damian Collins
Derek Thomas	Caroline Lucas	Layla Moran
Sir David Evennett	Mr Dennis Skinner	Andrew Bridgen
Henry Smith	Dr Roberta Blackman-Woods	Wera Hobhouse
Ben Lake	Mrs Emma Lewell-Buck	Paula Sherriff
Mr John Hayes	Liz Twist	Alex Sobel
Sir William Cash	Kerry McCarthy	Kate Hollern
Ms Angela Eagle	Maria Eagle	Emma Reynolds
Alison McGovern	Teresa Pearce	Lady Hermon
Julie Elliott	Karin Smyth	Neil Parish
Andy Slaughter	Janet Daby	Anne Marie Morris
Craig Mackinlay	Melanie Onn	Matt Western
Douglas Ross	Seema Malhotra	Jim Fitzpatrick
Debbie Abrahams	Tim Farron	

Not called 13

Clause 61, page 44, line 32, at end insert—

- “(4) In this section, “the prescribed date” means the date prescribed in regulations made by statutory instrument by the Secretary of State
- (5) The Secretary of State may not make regulations under subsection (4)—
- (a) to prescribe a date before 1 October 2019, and
 - (b) unless regulations under section 236 of the Gambling Act 2005 have been made that amend the definition of sub-category B2 gaming machines so as to define such machines as having a maximum charge for use of no more than £2 with effect from a date no later than 1 April 2019.
- (6) In this section, “sub-category B2 gaming machines” has the meaning given in regulation 5(5) of the Categories of Gaming Machine Regulations 2007/2158.”

*Clause, as amended, agreed to.**Clause 62 agreed to.**Schedule 18 agreed to.***NEW CLAUSES OR NEW SCHEDULES RELATING TO REMOTE GAMING DUTY OR GAMING DUTY**

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

Debbie Abrahams

Added NC12

To move the following Clause—

“Review of public health effects of gaming provisions

- (1) The Chancellor of the Exchequer must review the public health effects of the provisions of section 61 of and Schedule 18 to this Act and lay a report of that

Finance (No. 3) Bill, *continued*

review before the House of Commons within six months of the passing of this Act.

- (2) A review under this section must consider—
- (a) the effects of those provisions in reducing the negative public health effects of gambling, and
 - (b) the implications for the public finances of the public health effects of—
 - (i) those provisions,
 - (ii) the operation of the law relating to remote gaming duty and gaming duty if those provisions were not given effect.”
-

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

Not called **NC13**

To move the following Clause—

“Report on consultation on certain provisions of this Act (No. 3)

- (1) No later than two months after the passing of this Act, the Chancellor of the Exchequer must lay before the House of Commons a report on the consultation undertaken on the provisions in subsection (2).
 - (2) Those provisions are—
 - (a) section 61, and
 - (b) Schedule 18.
 - (3) A report under this section must specify in respect of each provision listed in subsection (2)—
 - (a) whether a version of the provision was published in draft,
 - (b) if so, whether changes were made as a result of consultation on the draft,
 - (c) if not, the reasons why the provision was not published in draft and any consultation which took place on the proposed provision in the absence of such a draft.”
-

Finance (No. 3) Bill, *continued*

Carolyn Harris
Mr Iain Duncan Smith
Ronnie Cowan
Mr John Baron
Mr Marcus Fysh
Mr David Jones

Heidi Allen
Tim Loughton
Mr David Davis
Andrew Selous
Justine Greening
Stephen Kerr
Boris Johnson
Sir Peter Bottomley
Paul Blomfield
Stephen Timms
Martin Whitfield
Wes Streeting
Tonia Antoniazzi
Stella Creasy
Chris Bryant
Stephen Kinnock
Owen Smith
David Simpson
Stuart C. McDonald
Alison Thewliss
Gavin Newlands
Sammy Wilson
Patricia Gibson
Angus Brendan MacNeil
Neil Gray
Kirsty Blackman
Chris Law
Ian Blackford
Angela Crawley
Stewart Hosie
Dr Philippa Whitford
Jonathan Edwards
Frank Field
Sir Mike Penning
Mr Philip Hollobone
Derek Thomas
Andrew Bridgen
Ben Lake
Mr John Hayes
Sir William Cash
Ms Angela Eagle
Alison McGovern
Julie Elliott
Andy Slaughter
Craig Mackinlay
Douglas Ross
Siobhain McDonagh
Jim Fitzpatrick

Priti Patel
Mr Jacob Rees-Mogg
Mr Steve Baker
Mr Bob Seely
Fiona Bruce
Sir Michael Fallon
Adam Holloway
Albert Owen
Ian Murray
Judith Cummins
Clive Efford
Ruth Cadbury
Stephen Doughty
Diana Johnson
Helen Hayes
Louise Haigh
Jim Shannon
Mr Gregory Campbell
Drew Hendry
Marion Fellows
Alan Brown
Emma Little Pngelly
Dr Lisa Cameron
Douglas Chapman
Tommy Sheppard
Stephen Gethins
Hannah Bardell
Deidre Brock
Patrick Grady
Stewart Malcolm McDonald
Pete Wishart
Liz Saville Roberts
Stephen Lloyd
Giles Watling
Darren Jones
Caroline Lucas
Ged Killen
Mrs Emma Lewell-Buck
Liz Twist
Kerry McCarthy
Maria Eagle
Teresa Pearce
Karin Smyth
Janet Daby
Melanie Onn
Ellie Reeves
Mr Roger Godsiff
Debbie Abrahams

Dr Sarah Wollaston
Tracey Crouch
Charlie Elphicke
Johnny Mercer
Mr Richard Bacon
Nicky Morgan
Zac Goldsmith
Chuka Umunna
Jo Stevens
Susan Elan Jones
Graham P Jones
Jenny Chapman
Gareth Snell
Tulip Siddiq
Mrs Madeleine Moon
Dan Jarvis
Sir Jeffrey M. Donaldson
Nigel Dodds
John McNally
David Linden
Paul Girvan
Gavin Robinson
Brendan O'Hara
Martyn Day
Martin Docherty-Hughes
Chris Stephens
Mhairi Black
Joanna Cherry
Peter Grant
Carol Monaghan
Christine Jardine
Catherine West
Jamie Stone
Mr William Wragg
Damian Collins
Layla Moran
Wera Hobhouse
Paula Sherriff
Alex Sobel
Kate Hollern
Emma Reynolds
Lady Hermon
Neil Parish
Anne Marie Morris
Matt Western
Alex Cunningham
Seema Malhotra
Tim Farron

Not called **NC16**

To move the following Clause—

*Finance (No. 3) Bill, continued***“Review of remote gambling duty**

- (1) The Treasury shall undertake a review of the increase in the rate of remote gambling duty introduced in section (Remote gambling duty (rate)) of this Act.
- (2) The review shall consider, in particular, the effects of the rate increase on—
 - (a) the public revenue,
 - (b) betting shops, and
 - (c) gambling related harm.
- (3) The Treasury review must include independent advice on the feasibility and impact of bringing forward the date of the increase in remote gaming duty to 1 April 2019.
- (4) The Treasury review of the effects of the rate increase in remote gambling duty under subsections (2) and (3) must also take into account any effects of reducing to £2 the maximum stake on B2 machine games with effect from 1 April 2019.
- (5) The Chancellor of the Exchequer must lay a copy of a report of the review under this section before the House of Commons no later than 28 days after this Act is passed.”

Clause 15 agreed to.

Schedule 3 agreed to.

Clause 16 agreed to.

Schedule 4 agreed to.

Clause 19 agreed to.

*CLAUSE 15 AND SCHEDULE 3; CLAUSE 16 AND SCHEDULE 4; CLAUSES 19 AND 20;
CLAUSE 22 AND SCHEDULE 7; CLAUSE 23 AND SCHEDULE 8; CLAUSES 46 AND 47;
CLAUSE 83; ANY NEW CLAUSES OR NEW SCHEDULES RELATING TO TAX AVOIDANCE OR
EVASION*

CLAUSES 19 AND 20

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

Jonathan Reynolds

Lyn Brown

Thelma Walker

Not called 19

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

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

Clause 20 agreed to.

Finance (No. 3) Bill, continued

Clause 22 agreed to.

CLAUSE 22 AND SCHEDULE 7

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

Clive Lewis

Lyn Brown

Thelma Walker

Not called 3

Schedule 7, page 223, line 27, at end insert—

“(5) The Treasury shall by regulations require that a CGT exit charge payment plan be published on a public register.”

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

Clive Lewis

Lyn Brown

Thelma Walker

Not called 4

Schedule 7, page 227, line 13, at end insert—

“(2B) The Treasury shall by regulations prescribe a CGT exit charge payment plan be published on a public register.”

Schedule 7 agreed to.

Clause 23 agreed to.

Schedule 8 agreed to.

Clauses 46 and 47 agreed to.

Finance (No. 3) Bill, *continued*

CLAUSE 83

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

Tulip Siddiq
 Jo Stevens
 Caroline Lucas
 Hywel Williams

Wera Hobhouse
 Alex Sobel
 Liz Saville Roberts
 Ben Lake

Lucy Powell
 Martin Whitfield
 Jonathan Edwards
 Anna McMorrin

Not selected 24

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

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

Finance (No. 3) Bill, *continued*

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

Jonathan Reynolds

Lyn Brown

Thelma Walker

Agreed to 23

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

- “(8) No regulations made be made under this section unless the Chancellor of the Exchequer has laid before the House of Commons a report on how the powers in this section are to be exercised in each of the scenarios in subsection (9).
- (9) The scenarios to be considered in the report under subsection (8) are—
- (a) if either of a—
 - (i) negotiated withdrawal agreement, or
 - (ii) framework for the future relationship with the European Union have not been ratified under section 13 of the European Union (Withdrawal) Act at the time of the United Kingdom ceasing to the a member of the European Union, and
 - (b) if both of a—
 - (i) negotiated withdrawal agreement, or
 - (ii) framework for the future relationship with the European Union have been ratified under section 13 of the European Union (Withdrawal) Act at the time of the United Kingdom ceasing to the a member of the European Union.”

Clause, as amended, agreed to.

NEW CLAUSES OR NEW SCHEDULES RELATING TO TAX AVOIDANCE OR EVASION

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

Clive Lewis
Debbie Abrahams

Lyn Brown

Thelma Walker

Added NC5

To move the following Clause—

“Impact analyses of the anti-avoidance provisions of this Act

- (1) The Chancellor of the Exchequer must review the impact of—
- (a) section 15 and Schedule 3,
 - (b) section 16 and Schedule 4,
 - (c) sections 19 and 20,
 - (d) section 22 and Schedule 7,
 - (e) section 23 and Schedule 8,

Finance (No. 3) Bill, continued

- (f) sections 46 and 47, and
- (g) section 83

of this Act in accordance with this section and lay a report of that review before the House of Commons within six months of the passing of this Act.

- (2) A review under this section must consider—
 - (a) the impact of those provisions on child poverty,
 - (b) households at different levels of income,
 - (c) the impact of those provisions on people with protected characteristics (within the meaning of the Equality Act 2010), and
 - (d) the impact of those provisions on different parts of the United Kingdom and different regions of England.
- (3) In this section—
 - “parts of the United Kingdom” means—
 - (a) England,
 - (b) Scotland,
 - (c) Wales, and
 - (d) Northern Ireland.

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

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

Clive Lewis

Lyn Brown

Thelma Walker

Not called NC6

To move the following Clause—

“Analysis of effectiveness of provisions on tax avoidance and evasion

- (1) The Chancellor of the Exchequer must review the effectiveness of—
 - (a) section 15 and Schedule 3,
 - (b) section 16 and Schedule 4,
 - (c) sections 19 and 20,
 - (d) section 22 and Schedule 7,
 - (e) section 23 and Schedule 8,
 - (f) sections 46 and 47, and
 - (g) section 83

of this Act in accordance with this section and lay a report of that review before the House of Commons within six months of the passing of this Act.
- (2) A review under this section must consider—
 - (a) the effects of the provisions in reducing levels of artificial tax avoidance,
 - (b) the effects of the provisions in combating tax evasion, and

Finance (No. 3) Bill, continued

- (c) estimates of the role of the provisions of this Act in reducing the tax gap in each tax year from 2019 to 2022.”
-

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

Added NC14

To move the following Clause—

“Review of effectiveness of provisions on tax avoidance

- (1) The Chancellor of the Exchequer must review the effectiveness of the provisions of this Act relating to tax avoidance and lay a report of that review before the House of Commons within six months of the passing of this Act.
- (2) In this section, “the provisions of this Act relating to tax avoidance” means—
 - (a) section 15 and Schedule 3,
 - (b) section 16 and Schedule 4,
 - (c) sections 19 and 20,
 - (d) section 22 and Schedule 7,
 - (e) section 23 and Schedule 8,
 - (f) sections 46 and 47,
 - (g) section 83.
- (3) A review under this section must consider in particular—
 - (a) the effects of those provisions in reducing tax avoidance and evasion,
 - (b) the effect of those provisions in inducing new tax avoidance measures unanticipated by the Act, and
 - (c) estimates of the efficacy of the provisions in reducing the tax gap in each tax year from 2018-19 to 2028-29.”

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

Not called NC15

To move the following Clause—

“Report on consultation on certain provisions of this Act (No. 4)

- (1) No later than two months after the passing of this Act, the Chancellor of the Exchequer must lay before the House of Commons a report on the consultation undertaken on the provisions in subsection (2).
- (2) Those provisions are—

Finance (No. 3) Bill, *continued*

- (a) section 15 and Schedule 3,
 - (b) section 16 and Schedule 4,
 - (c) sections 19 and 20,
 - (d) section 22 and Schedule 7,
 - (e) section 23 and Schedule 8,
 - (f) sections 46 and 47,
 - (g) section 83.
- (3) A report under this section must specify in respect of each provision listed in subsection (2)—
- (a) whether a version of the provision was published in draft,
 - (b) if so, whether changes were made as a result of consultation on the draft,
 - (c) if not, the reasons why the provision was not published in draft and any consultation which took place on the proposed provision in the absence of such a draft.”

Bill (Clauses 5, 6, 8 to 10, 15, 16, 19, 20, 22, 23, 38 to 42, 46, 47, 61, 62, 68 to 78, 83, 89 and 90, Schedules 3, 4, 7, 8, 15 and 18 and certain new Clauses and new Schedules) reported with Amendments.
