



# House of Commons

Tuesday 11 December 2018

## PUBLIC BILL COMMITTEE PROCEEDINGS

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### 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)

*[FIRST TO NINTH SITTINGS]*

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*Withdrawn after debate:* moved and debated but then withdrawn, so not put to a decision.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

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### FIRST AND SECOND SITTINGS

Mel Stride

*Agreed to*

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;

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

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

As Amendments to Mel Stride's proposed Motion

Kirsty Blackman  
Mhairi Black

Leave out line 4

*Negatived on division (a)*

Kirsty Blackman  
Mhairi Black

Line 7, at end insert—

“(1A) The Committee shall hear oral evidence in accordance with the following Table—

<i>Date</i>	<i>Time</i>	<i>Witness</i>
Thursday 29 November	Until no later than 12.15 pm	HM Treasury; HM Revenue and Customs
Thursday 29 November	Until no later than 1.00 pm	Office for Budget Responsibility
Thursday 29 November	Until no later than 3.30 pm	The Institute for Fiscal Studies
Thursday 29 November	Until no later than 5.00 pm	The Chartered Institute for Taxation

Kirsty Blackman  
Mhairi Black

Line 18, at end insert—

*Not called (c)*

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Finance (No. 3) Bill, *continued*

- “(4) The Committee recommends that the programme order of the House [12 November] should be amended in paragraph 7 by substituting “18 December” for “11 December”.

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Mel Stride

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

*Agreed to*

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

*Not selected* 13

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

- (2) The condition in this subsection is, prior to 6 April 2019, the Chancellor of the Exchequer has laid before the House of Commons a review of the effects of differences between the rates of income tax in the United Kingdom and those in—
- (a) other EU member states,
  - (b) other OECD member countries,
  - (c) other G20 member countries.”

*Clause agreed to.*

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

*Not selected* 3

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

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

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

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

*Not selected* 4

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

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

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

*Not selected* 5

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

- (2) The condition in this subsection is, prior to 6 April 2019, the Chancellor of the Exchequer has laid before the House of Commons a review of the effects of differences between the rates of corporation tax in the United Kingdom and those in—
- (a) other EU member states,
  - (b) other OECD member countries,
  - (c) other G20 member countries.”

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

*Not selected* 6

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

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

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

*Not selected* 7

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

- (2) The condition in this subsection is, prior to 6 April 2019, the Chancellor of the Exchequer has laid before the House of Commons a review of the effects of

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

changes and prospective changes to the rate of corporation tax made since 2010 on the United Kingdom tax gap.”

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

*Negated on division 8*

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

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

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

*Negated on division 9*

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

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

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

*Negated on division 10*

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

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

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

*Negated on division 11*

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

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

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

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

*Not selected* **12**

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

- (2) The condition in this subsection is, prior to 6 April 2019, the Chancellor of the Exchequer has laid before the House of Commons a review of the effect on corporation tax receipts of—
- (a) the United Kingdom withdrawing from the United Kingdom without a negotiated settlement, and
  - (b) the United Kingdom withdrawing from the United Kingdom with the negotiated settlement that is preferred by Her Majesty’s Government.”

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

*Not selected* **30**

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

- (2) The condition in this subsection is, prior to 6 April 2019, the Chancellor of the Exchequer has laid before the House of Commons a review of the effects of changes and prospective changes to the rate of corporation tax made since 2010 one—
- (a) the level of business investment, and
  - (b) the incidence of share buy backs.”

*Clause agreed to.*

*Clauses 3 and 4 agreed to.*

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

*Negated on division* **17**

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

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

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

(9) In this section—

“parts of the United Kingdom” means—

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

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

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

*Negatived on division 18*

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

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

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

*Negatived on division 19*

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

“(8) The Chancellor of the Exchequer must review the effect of the provisions in this section on tax receipts and lay a report of that review before the House of Commons within six months of the passing of this Act.”

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

*Not selected 20*

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

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

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

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

*Not selected* 21

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

- “(8) The Chancellor of the Exchequer must review the effect of the provisions in this section on the availability and uptake of optional remuneration arrangements relating to cars and vans and lay a report of that review before the House of Commons within six months of the passing of this Act.
- (9) The review in subsection (8) must consider—
- (a) how these arrangements compare with arrangements in other OECD countries,
  - (b) how these arrangements compare with arrangements in other European Union Member States, and
  - (c) how these arrangements compare with arrangements in other countries that are members of the G20.”

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

*Negated on division* 22

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

- “(8) The Chancellor of the Exchequer must review the effect of the provisions in this section on the vehicle hire sector and lay a report of that review before the House of Commons within six months of the passing of this Act.”

*Clause agreed to.*

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

*Withdrawn after debate* 14

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

- (3) The amendment made by subsection (2) may only have effect if the Chancellor of the Exchequer has laid before the House of Commons a forecast of the effect on the public revenue of that amendment coming into effect in the tax year 2019-20 and subsequent tax years.”



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Finance (No. 3) Bill, *continued*

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

*Not called* 15

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

- (3) The amendment made by subsection (2) may only have effect if the Chancellor of the Exchequer has laid before the House of Commons a report of a forecast of the effect of that amendment coming into effect on pension benefits to which the exemption in section 307(2) of ITEPA 2003 applies.”

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

*Not called* 16

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

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

*Clause agreed to.*

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

*Withdrawn after debate* 2

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

- “( ) The Chancellor of the Exchequer must review the revenue effects of the provisions in this section and lay a report of that review before the House of Commons within six months of the passing of this Act.”

*Clause agreed to.*

*Clause 13 agreed to.*

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

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

*Not selected* **26**

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

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

*Not selected* **27**

Schedule **1**, page **94**, leave out from beginning of line 43 to end of line 32 on page 95

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

*Not called* **23**

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

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

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

*Not called* **24**

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

“21A The Chancellor of the Exchequer must review the revenue effects of the changes made to TCGA 1992 in this Schedule and lay a report of that review before the House of Commons within six months of the passing of this Act.”

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

*Not selected* **25**

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

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

(2) The scenarios to be considered in the review are—

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

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

Kirsty Blackman  
Mhairi Black

*Negated on division* 34

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

“21A The Chancellor of the Exchequer must review the expected revenue effects of the changes made to TCGA 1992 in this Schedule, along with an estimate of the difference between the amount of tax required to be paid to the Commissioners under those provisions and the amount paid, and lay a report of that review before the House of Commons within six months of the passing of this Act.”

Mel Stride

*Agreed to* 1

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

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

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

*Not selected* 28

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

“PART 2A

REVIEW OF LAND HOLDINGS

- “118A(1)The Commissioners must, within three months of the end of the tax year 2019-20, provide information to the Treasury on the basis of the exercise of their functions in relation to the changes made in this Schedule about land owned in the United Kingdom by persons not ordinarily resident in the United Kingdom.
- (2) The Chancellor of the Exchequer must, within six months of the end of the tax year 2019-20, undertake a review of land owned in the United Kingdom by persons not ordinarily resident in the United Kingdom on the basis of information supplied in accordance with sub-paragraph (1) and lay a report of that review before the House of Commons.”

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

*Not called* 29

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

Finance (No. 3) Bill, *continued*

## “PART 2A

## REVIEW OF EFFECTS ON PROPERTY PRICES

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

- (2) Those matters are—
- (a) residential property prices in the United Kingdom, and
  - (b) the proportion of residential property in the United Kingdom owned by persons not ordinarily resident in the United Kingdom.
- (3) The Chancellor of the Exchequer must, within six months of the end of the tax year 2019-20, undertake a review of the information supplied in accordance with sub-paragraph (1) and lay a report of that review before the House of Commons.”

*Schedule, as amended, agreed to.*

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 THIRD AND FOURTH SITTINGS

*Clause 14 agreed to.*

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

*Not called* 31

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

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

***Member’s explanatory statement***

*This amendment would delay the commencement of the paragraph in Schedule 2 relating to the obligation to make a return in respect of a disposal to which the Schedule applies, until the Treasury has released details of HMRC’s consultation with representative bodies concerning awareness of the provisions amongst those who may be covered by them.*

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

*Not called* 32

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

Finance (No. 3) Bill, *continued*

## “PART 1A

## REVIEW OF EFFECTS ON PUBLIC FINANCES

- 17A The Chancellor of the Exchequer must review the revenue effects if the provisions in Schedule 2 were introduced from 6 April 2019, and lay a report of that review before the House of Commons within six months of the passing of this Act.”

***Member’s explanatory statement***

*This amendment would require the Chancellor of the Exchequer to review the revenue effects of the provisions of Schedule 2 if they were introduced in 2019/20.*

Kirsty Blackman  
Mhairi Black

*Negatived on division* 33

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

## “PART 1A

## REVIEW OF EFFECTS ON PUBLIC FINANCES

- 17A The Chancellor of the Exchequer must review the expected revenue effects of the changes made to capital gains tax returns and payments on account in this in this Schedule, along with an estimate of the difference between the amount of tax required to be paid to the Commissioners under those provisions and the amount paid, and lay a report of that review before the House of Commons within six months of the passing of this Act.”

***Member’s explanatory statement***

*This amendment would require the Chancellor of the Exchequer to review the effect on public finances, and on reducing the tax gap, of the changes made to capital gains tax in Schedule 2.*

*Schedule agreed to.*

*Clause 17 agreed to.*

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

*Not called* 39

Schedule 5, page 204, line 29, at end insert—

## “PART 1A

## ANNUAL REPORT OF NON-UK RESIDENT COMPANIES

- 5A (1) The Chancellor of the Exchequer must publish details of non-UK resident companies to which corporation tax is chargeable due to the provisions of this Schedule.
- (2) The details published under sub-paragraph (1) must list the name of each such non-UK resident company.

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

- (3) The publication under sub-paragraph (1) must be published—
- (a) in respect of the first such publication, within six months of this Schedule coming into force, and
  - (b) in respect of each subsequent publication, within 12 months of the date of the previous publication.”

**Member’s explanatory statement**

*This amendment requires an annual report on companies to which corporation tax is chargeable due to the provisions of this Schedule.*

Kirsty Blackman  
Mhairi Black

*Not called* 35

Schedule 5, page 210, line 45, at end insert—

“PART 2A

## REVIEW OF EFFECTS ON PUBLIC FINANCES

- 34A (1) The Chancellor of the Exchequer must review the revenue effects of this Schedule and lay a report of that review before the House of Commons within six months of the passing of this Act.
- (2) The review under sub-paragraph (1) must consider—
- (a) the expected change in corporation tax paid attributable to the provisions in this Schedule, and
  - (b) an estimate of any change, attributable to the provisions in this Schedule, in the difference between the amount of tax required to be paid to the Commissioners and the amount paid.”

**Member’s explanatory statement**

*This amendment requires a review of the effects of this Schedule on the public finances.*

Kirsty Blackman  
Mhairi Black

*Not selected* 36

Schedule 5, page 210, line 45, at end insert—

“PART 2A

## REVIEW OF EFFECTS ON TAX PAID BY EU AND NON-EU RESIDENT FIRMS

- 34A (1) The Chancellor of the Exchequer must review the revenue effects of this Schedule and lay a report of that review before the House of Commons within six months of the passing of this Act.
- (2) The review under sub-paragraph (1) must consider the expected change, attributable to the provisions in this Schedule, in the difference between the amount of tax required to be paid to the Commissioners and the amount paid by non-UK resident companies that are—
- (a) resident in the European Union, or
  - (b) not resident in the European Union.”

**Member’s explanatory statement**

*This amendment requires a review of the effects of this Schedule on the tax gap for both EU and non-EU resident firms.*

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

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

*Negatived on division* 38

Schedule 5, page 210, line 45, at end insert—

“PART 2A

ANNUAL REVIEW OF EFFECTS OF THIS SCHEDULE

- 34A (1) The Chancellor of the Exchequer must undertake an annual review of the effects of the provisions of this Schedule on corporation tax receipts.
- (2) The report of the review under sub-paragraph (1) must be laid before the House of Commons before—
- (a) in respect of the first review, within 12 months of this Schedule coming into force, and
  - (b) in respect of each subsequent review, within 12 months of the date on which the report of the previous review was laid before the House of Commons.”

***Member’s explanatory statement***

*This amendment requires an annual review of the revenue effects of this Schedule, in each year following the Schedule coming into force.*

*Schedule agreed to.*

*Clause 18 agreed to.*

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

*Negatived on division* 46

Schedule 6, page 220, line 2, leave out paragraph 11.

***Member’s explanatory statement***

*This amendment removes the proposed extension of the review period to 15 months.*

Kirsty Blackman  
Mhairi Black

*Not called* 37

Schedule 6, page 220, line 26, at end insert—

“13 The Chancellor of the Exchequer must review the expected change to payments of diverted profits tax and any associated changes to overall payments made to the Commissioners arising from the provisions of this

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

Schedule, and lay a report of that review before the House of Commons within 6 months of the passing of this Act.”

**Member’s explanatory statement**

*This amendment would require the Chancellor of the Exchequer to review the effect on public finances of the diverted profits tax provisions in this Bill.*

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

*Negatived on division 40*

Schedule 6, page 220, line 26, at end insert—

“13 The Chancellor of the Exchequer must review the expected revenue effects of the changes made to diverted profits tax in this Schedule and lay a report of that review before the House of Commons within six months of the passing of this Act.”

**Member’s explanatory statement**

*This amendment would require the Chancellor of the Exchequer to review the effect on public finances on the provisions in Schedule 6.*

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

*Not called 41*

Schedule 6, page 220, line 26, at end insert—

“13 The Chancellor of the Exchequer must review diverted profits tax against its policy objectives 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 DPT against its policy objectives.*

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

*Not called 42*

Schedule 6, page 220, line 26, at end insert—

“13 The Chancellor of the Exchequer must commission a review comparing diverted profits tax against a Digital Services Tax 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 DPT against the Government’s proposed Digital Services tax.*



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

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

*Negatived on division* 43

Schedule 6, page 220, line 26, at end insert—

- “13 (1) The Chancellor of the Exchequer must commission a review on the matter specified in subsection (2).
- (2) That matter is the effects on the public finances of the the provisions in this Schedule coming into effect in the tax year 2019-20 compared to previous or subsequent tax years.
- (3) The Chancellor of the Exchequer must lay a report of the review under subsection (1) 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 introducing this measure in 2019-20.*

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

*Not selected* 44

Schedule 6, page 220, line 26, at end insert—

- “13 (1) The Commissioners must, within three months of the end of the tax year 2019-20, provide information to the Treasury on the basis of the exercise of their functions in relation to the changes made in this Schedule about the effects of the changes on the matters specified in sub-paragraph (2).
- (2) Those matters are—
- (a) residential property prices in the United Kingdom, and
- (b) the proportion of residential property in the United Kingdom owned by persons not ordinarily resident in the United Kingdom.
- (3) The Chancellor of the Exchequer must, within six months of the end of the tax year 2019-20, undertake a review of the information supplied in accordance with sub-paragraph (1) and lay a report of that review before the House of Commons.”

***Member’s explanatory statement***

*This amendment would require a review of the effect of the diverted profits tax provisions on foreign home ownership and residential property prices.*

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

*Not called* 45

Schedule 6, page 220, line 26, at end insert—

Finance (No. 3) Bill, *continued*

“13 After section 105 insert—

**105A Public register of diverted profits tax payments**

- (1) The Commissioners must provide information to the Treasury listing those companies that have made payments pursuant to a charge of diverted profits tax, and the amounts of those payments.
- (2) The Treasury shall publish a register of companies paying diverted profits tax based on the information provided by the Commissioners under subsection (1), and shall make that register available to the general public.”

***Member’s explanatory statement***

*This amendment requires the publication of a public register of those companies that pay diverted profits tax.*

*Schedule agreed to.*

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

*Withdrawn after debate* 47

Clause 21, page 13, line 35, at end insert—

- “(7) The Chancellor of the Exchequer must review the revenue effects of the preceding provisions of 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 21.*

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

*Not called* 48

Clause 21, page 13, line 35, at end insert—

- “(7) The Chancellor of the Exchequer must, within 3 months of the passing of this Act, publish a list of additional non-UK resident companies that are classified as having permanent establishments as a result of restricting the application of section 1143 of the CTA 2010.

- (8) The list in subsection (7) must be updated annually.”

***Member’s explanatory statement***

*This amendment would require the Chancellor of the Exchequer to publish a list of all additional permanent establishments created as a result of the changes made by Clause 21 three months after the passing of the Act and annually thereafter.*

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

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

*Not selected* 49

Clause 21, page 13, line 35, at end insert—

“(7) The Chancellor of the Exchequer must, within six months of the passing of this Act, publish an estimate of the annual revenue effects if the changes made in this section had been made in 2010.”

***Member’s explanatory statement***

*This amendment would require the Chancellor of the Exchequer to publish a statement, within six months of the passing of the Act, of the revenue effects if the provisions of Clause 21 had been in effect since 2010.*

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

*Not selected* 50

Clause 21, page 13, line 35, at end insert—

“(7) The Chancellor of the Exchequer must review the expected effects on the changes restricting the application of section 1143 of the CTA 2010 of the UK leaving the European Union in each of the scenarios in subsection (8) and lay a report of that review before the House within one month of the passing of this Act.

(8) The scenarios to be considered in the review are—

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

***Member’s explanatory statement***

*This amendment would require the Chancellor of the Exchequer to review the effects of exit from the EU under (a) a withdrawal agreement and (b) a no deal Brexit on the changes made to the permanent establishments regime in Clause 21.*

*Clause agreed to.*

---

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

*Withdrawn after debate* 51

Clause 24, page 14, line 4, at end insert—

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

“(1A) At the end of section 134 of CTA 2010, insert—

“(2) The Chancellor of the Exchequer must review any change, attributable to the amendments made to this section by section 24 of the Finance Act 2019, to payments of corporation tax.

(3) A report of the review under subsection (2) must be laid before the House of Commons by 5 April 2020.””

**Member’s explanatory statement**

*This amendment would require the Chancellor of the Exchequer to review the revenue effects of this Clause, as far as they relate to section 134 of the Corporation Tax Act 2010 and report on those changes by the end of the tax year 2019-20.*

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

*Not called* 52

Clause 24, page 14, line 4, at end insert—

“(1B) At the end of section 134 of CTA 2010, insert—

“(4) The Chancellor of the Exchequer must review the effects on the property market attributable to the amendments made to this section by section 24 of the Finance Act 2019.

(5) A report of the review under subsection (4) must be laid before the House of Commons by 5 April 2020.””

**Member’s explanatory statement**

*This amendment would require the Chancellor of the Exchequer to review the effects of this Clause, as far as they relate to section 134 of the Corporation Tax Act 2010, on the property market and report on those changes by the end of the tax year 2019-20.*

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

*Not called* 53

Clause 24, page 14, line 7, at end insert—

“(2A) At the end of section 188CJ of CTA 2010, insert—

“(2) The Chancellor of the Exchequer must review any change, attributable to the amendments made to this section by section 24 of the Finance Act 2019, to payments of corporation tax.

(3) A report of the review under subsection (2) must be laid before the House of Commons by 5 April 2020.””

**Member’s explanatory statement**

*This amendment would require the Chancellor of the Exchequer to review the revenue effects of this Clause, as far as they relate to section 188CJ of the Corporation Tax Act 2010 and report on those changes by the end of the tax year 2019-20.*

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

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

*Not called* 54

Clause 24, page 14, line 7, at end insert—

“(2B) At the end of section 188CJ of CTA 2010, insert—

“(4) The Chancellor of the Exchequer must review the effects on the property market attributable to the amendments made to this section by section 24 of the Finance Act 2019.

(5) A report of the review under subsection (4) must be laid before the House of Commons by 5 April 2020.”

***Member’s explanatory statement***

*This amendment would require the Chancellor of the Exchequer to review the effects of this Clause, as far as they relate to section 188CJ of the Corporation Tax Act 2010, on the property market and report on those changes by the end of the tax year 2019-20.*

*Clause agreed to.*

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

*Not selected* 55

Clause 25, page 15, line 6, at end insert—

“(6) The Chancellor of the Exchequer must commission a review on the matters specified in subsection (7).

(7) Those matters are the effects of the amendments made by this section on—

(a) foreign direct investment in the United Kingdom, and

(b) mergers and acquisitions involving companies resident in the United Kingdom.

(8) A report of the review under subsection (6) must be laid before the House of Commons by 1 April 2020.”

***Member’s explanatory statement***

*This amendment would require the Chancellor of the Exchequer to review the effects of this Clause on FDI and mergers and acquisitions, and report on those changes by the end of the tax year 2019-20.*

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

*Not selected* 56

Clause 25, page 15, line 6, at end insert—

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

“(6) The Chancellor of the Exchequer must commission a review on the effects of the amendments made by this section on the intellectual property market in the United Kingdom.

(7) A report of the review under subsection (6) must be laid before the House of Commons by 1 April 2020.”

**Member’s explanatory statement**

*This amendment would require the Chancellor of the Exchequer to review the effects of this Clause on the intellectual property market, and report on those changes by the end of the tax year 2019-20.*

*Clause agreed to.*

*Clause 26 agreed to.*

*Schedule 9 agreed to.*

*Clause 27 agreed to.*

*Schedule 10 agreed to.*

*Clause 28 agreed to.*

*Schedule 11 agreed to.*

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

*Withdrawn after debate 57*

Clause 29, page 17, line 8, at end insert—

“(14) 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 this section.”

**Member’s explanatory statement**

*This amendment would require the Chancellor of the Exchequer to report on the consultation undertaken on Clause 29.*

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

*Not called 58*

Clause 29, page 17, line 8, at end insert—

“(14) The Chancellor of the Exchequer must review the revenue effects of the relief that will be created as a result of the exercise of the powers 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 29.*

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

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

*Negatived on division* 59

Clause 29, page 17, line 8, at end insert—

- “(14) The Chancellor of the Exchequer must review the uptake of the relief that will be created as a result of the powers in this section by the groups set out in subsection 15.
- (15) The groups that must be considered under the review in subsection 14 are—
- (a) companies with between zero and nine employees,
  - (b) companies with between 10 and 250 employees, and
  - (c) companies with more than 250 employees.
- (16) A report of the review under subsection (14) must be laid before the House of Commons no later than 12 months after the first exercise of the powers under this section.”

***Member’s explanatory statement***

*This amendment would require the Chancellor of the Exchequer to review the uptake of this relief among micro-businesses, SMEs and large companies.*

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

*Not called* 60

Clause 29, page 17, line 8, at end insert—

- “(14) No draft instrument may be laid under this section until the Treasury has carried out a consultation with stakeholders on the qualifying arrangements for the relief that would be created as a result of the powers in this section.”

***Member’s explanatory statement***

*This amendment would require the Treasury to carry out a consultation with stakeholders on the qualifying arrangements for this allowance.*

*Clause agreed to.*

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

*Withdrawn after debate* 61

Clause 30, page 17, line 35, at end insert—

- “(9) The Chancellor of the Exchequer must commission a review on impact of the amendments made by this section on CO2 emissions from plant and machinery operated in the United Kingdom.

Finance (No. 3) Bill, *continued*

- (10) A report of the review under subsection (9) must be laid before the House of Commons by 1 April 2020.”

**Member’s explanatory statement**

*This amendment would require the Chancellor of the Exchequer to review the effects of this Clause on CO2 emissions from plant and machinery, and report on those changes by the end of the tax year 2019-20.*

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

*Not called* 62

Clause 30, page 17, line 35, at end insert—

- “(9) The Chancellor of the Exchequer must commission a review on impact of the amendments made by this section on the prices of—

- (a) household heating and electricity, and
- (b) insulation material.

- (10) A report of the review under subsection (9) must be laid before the House of Commons by 1 April 2020.”

**Member’s explanatory statement**

*This amendment would require the Chancellor of the Exchequer to review the effects of this clause on the cost of heating, electricity and insulation material and report on those changes by the end of the tax year 2019-20.*

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

*Not called* 63

Clause 30, page 17, line 35, at end insert—

- “(9) The Chancellor of the Exchequer must commission a review on impact of the amendments made by this section on the automotive market in the United Kingdom.

- (10) A report of the review under subsection (9) must be laid before the House of Commons by 1 April 2020.”

**Member’s explanatory statement**

*This amendment would require the Chancellor of the Exchequer to review the effects of this Clause on the automotive market in the UK and report on those changes by the end of the tax year 2019-20.*

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

*Not called* 64

Clause 30, page 17, line 35, at end insert—

- “(9) The Chancellor of the Exchequer must commission a review on impact of the amendments made by this section on the level of investment in plant and



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

machinery included as special rate expenditure, where such plant and machinery was made before April 2019.

- (10) A report of the review under subsection (9) must be laid before the House of Commons by 1 April 2020.”

**Member’s explanatory statement**

*This amendment would require the Chancellor of the Exchequer to review the effects of this clause upon business decisions to invest in eligible plant and machinery made before April 2019 and report on those changes by the end of the tax year 2019-20.*

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

*Not called* 65

Clause 30, page 17, line 35, at end insert—

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

*Clause agreed to.*

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

*Negated on division* 66

Clause 31, page 18, line 4, at end insert—

- “(3) The Chancellor of the Exchequer must commission a review on the estimated impact of the provisions of this section and Schedule 12 on the level to which businesses claim annual investment allowance.
- (4) The review shall in particular compare the estimated impacts of increasing the annual investment allowance for—
- (a) the period specified in subsection (1), and
- (b) the period of three years beginning with 1 January 2019.
- (5) A report of the review under subsection (3) must be laid before the House of Commons within three months of the passing of this Act.”

**Member’s explanatory statement**

*This amendment would require the Chancellor of the Exchequer to report on the estimated impact of the provisions of this clause, and compare them to the estimated impact of extending the temporary AIA relief for an additional year.*

Finance (No. 3) Bill, *continued*

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

*Not called* 67

Clause 31, page 18, line 4, at end insert—

“(3) The Chancellor of the Exchequer must commission a review on the impact of the provisions of this section and Schedule 12 on businesses able to claim annual investment allowance.

(4) A report of the review under subsection (3) must be laid before the House of Commons by 1 April 2020.”

***Member’s explanatory statement***

*This amendment would require the Chancellor of the Exchequer to review the impact of the provisions of this section and report on that impact by the end of the tax year 2019-20.*

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

*Not called* 68

Clause 31, page 18, line 4, at end insert—

“(3) The Chancellor of the Exchequer must commission a review on the costs and benefits of extending the increase in annual investment allowance beyond the period specified in subsection (1).

(4) A report of the review under subsection (3) must be laid before the House of Commons within 3 months of the passing of this Act.”

***Member’s explanatory statement***

*This amendment would require the Chancellor of the Exchequer to review the costs and benefits of extending the increase in AIA relief beyond two years.*

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

*Not called* 69

Clause 31, page 18, line 4, at end insert—

“(3) The Chancellor of the Exchequer must lay before the House of Commons a report on any consultation undertaken on the provisions in this section and Schedule 12 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.*

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

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

*Not called* 70

Clause 31, page 18, line 4, at end insert—

“(3) 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 matters specified in subsection (4).

(4) Those matters are—

- (a) the results of any analysis undertaken by the Treasury regarding the provisions of this section and Schedule 12,
- (b) any evidence that he is aware of that supports the provisions of this section having a positive economic benefit, and
- (c) any evidence that he is aware of that does not support the provisions of this section having a positive economic benefit.”

***Member’s explanatory statement***

*This amendment would require the Chancellor of the Exchequer to make a statement on the evidence base for the temporary AIA increase.*

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

*Not called* 71

Clause 31, page 18, line 4, at end insert—

“(3) The Chancellor of the Exchequer must, within 3 months of the passing of this Act, lay before the House of Commons an analysis of the distributional and other effects of the provisions of this section and Schedule 12 on companies of different sizes.”

***Member’s explanatory statement***

*This amendment would require the Chancellor of the Exchequer to lay before the House of Commons an analysis of the distributional and other effects of the provisions of this section on companies of different sizes.*

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

*Not called* 72

Clause 31, page 18, line 4, at end insert—

“(3) The Chancellor of the Exchequer must commission a review on the matters specified in subsection (4).

(4) Those matters are—

- (a) the changes made to annual investment allowance since 2010, including the change in this section, and
- (b) the effects of those changes on investor confidence.

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

- (5) A report of the review under subsection (3) must be laid before the House of Commons within 3 months of the passing of this Act.”

*Clause agreed to.*

*Schedule 12 agreed to.*

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**FIFTH AND SIXTH SITTINGS**

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

*Negatived on division 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 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.”

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

*Not called 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.”

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

*Negatived on division 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.”

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

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

*Not called* 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 water technology sectors and lay a report of that review before the House of Commons within one year of the passing of this Act.”

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

*Not called* 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.”

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

*Not called* 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.”

*Clause agreed to.*

*Clause 33 agreed to.*

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

*Negatived on division* 79

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

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

“(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.”

*Clause agreed to.*

*Clause 35 agreed to.*

*Schedule 13 agreed to.*

*Clause 36 agreed to.*

---

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

*Negated on division 84*

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

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

*Negated on division 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

*Negated on division 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 Exchequer from the buyer’s plans for employed and contracted staff up to and including the decommissioning stage.”

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Finance (No. 3) Bill, *continued*

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

*Not called* 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”)

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

*Not called* 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.”

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

*Not called* 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.”

*Schedule agreed to.*

*Clause 37 agreed to.*

*Clause 43 agreed to.*

*Clause 44 agreed to.*

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Finance (No. 3) Bill, *continued*

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

*Withdrawn after debate* 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.”

*Clause agreed to.*

---

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

*Not called* 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.”

*Clause agreed to.*

---

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

*Withdrawn after debate* 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



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

- (b) the exemption under subsection (3) of this section 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.””

*Clause agreed to.*

---

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

*Negatived on division 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
- (b) the supply chain in respect of the description of goods or services.”

*Clause agreed to.*

*Clause 51 agreed to.*

*Schedule 16 agreed to.*

*Clause 52 agreed to.*

---

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

*Negatived on division 93*

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

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

“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”.

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

*Negated on division* 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.”

*Schedule agreed to.*

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

*Withdrawn after debate* 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.”

Kirsty Blackman  
 Mhairi Black

*Negated* 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.”

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Finance (No. 3) Bill, *continued*

*Clause agreed to.*

---

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

*Not called* 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.”

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

*Not called* 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.”

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

*Not called* 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.”

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

*Clause agreed to.*

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

*Withdrawn after debate* **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 that review before the House of Commons within six months of the passing of this Act.”

*Clause agreed to.*

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

*Not moved* **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.”

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

*Not called* **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.”

*Clause agreed to.*

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**Finance (No. 3) Bill, continued***SEVENTH AND EIGHTH SITTINGS*

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

*Withdrawn after debate* 108

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.”

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

*Not called* 109

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

- “(10) The Chancellor of the Exchequer must review the expected effects on levels of CO<sub>2</sub> 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.”

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

*Not called* 110

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.”

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

*Not called* 111

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 by this section 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*

*Clause agreed to.*

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

*Withdrawn after debate* 112

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.”

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

*Not called* 113

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.”

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

*Negatived on division* 114

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

- “(6) The Chancellor of the Exchequer must review the effects on levels of CO<sub>2</sub> 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.”

*Clause agreed to.*

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

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

*Negated on division* 115

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.”

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

*Negated on division* 116

Clause 59, page 44, line 9, at end insert—

- “(11) The Chancellor of the Exchequer must review the effects on levels of CO<sub>2</sub> 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.”

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

*Negated on division* 117

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 by this section and lay a report of that review before the House of Commons within six months of the passing of this Act.”

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

*Negated on division* 118

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.”

Finance (No. 3) Bill, *continued*

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

*Not selected* 119

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.”

*Clause agreed to.*

Kirsty Blackman  
 Mhairi Black

*Withdrawn after debate* 104

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

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

*Negatived on division* 120

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) CO<sub>2</sub> 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.”



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

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

*Negated on division* 121

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.”

*Clause agreed to.*

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

*Withdrawn after debate* 124

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.”

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

*Not called* 125

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 in the event that—
- (a) the UK leaves the European Union without a negotiated withdrawal agreement,
  - (b) the UK leaves the European Union following a negotiated withdrawal agreement.
- (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.”

Finance (No. 3) Bill, *continued*

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

*Not called* 126

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.”

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

*Not called* 127

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.”

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

*Negatived on division* 128

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.”

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

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

*Not selected* 129

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.”

*Clause agreed to.*

---

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

*Withdrawn after debate* 130

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.”

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

*Negatived on division* 131

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.”

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

*Not called* 132

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

Finance (No. 3) Bill, *continued*

- “(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.”

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

*Not called* 133

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.”

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

*Negated on division* 134

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.”

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

*Not called* 135

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.”

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

*Negated on division* 136

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

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

- “(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.”

*Clause agreed to.*

---

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

*Negated on division 122*

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.”

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

*Not selected 123*

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.”

*Clause agreed to.*

*Clauses 66 and 67 agreed to.*

*NINTH SITTING*

Kirsty Blackman  
Mhairi Black

*Withdrawn after debate 105*

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

Finance (No. 3) Bill, *continued*

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

*Negatived on division* 139

Clause 79, page 53, line 28, at end insert—

“(7A) But an assessment under subsection (2) may not be sought by the Commissioners unless they are satisfied that the liability to tax is in excess of £50.”

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

*Not called* 140

Clause 79, page 53, line 42, at end insert—

**“36B Public register of persons affected by change made by section 36A(2)**

It shall be the duty of the Commissioners to publish a register of persons liable to tax by virtue of the provisions of section 36A(2).”

Kirsty Blackman  
Mhairi Black

*Not called* 106

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

Kirsty Blackman  
Mhairi Black

*Not called* 107

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

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

*Not called* 141

Clause 79, page 54, line 6, at end insert—

“(6) The Chancellor of the Exchequer must review the characteristics of persons affected by the changes made by this section to TMA 1970 and lay a report of that review before the House of Commons within six months of the passing of this Act.

(7) A review under subsection (6) must in particular consider those persons in relation to their—

- (a) age,
- (b) income,
- (c) legal status, and
- (d) primary language.”

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Finance (No. 3) Bill, *continued*

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

*Negated on division* 142

Clause 79, page 54, line 6, at end insert—

- “(6) The Chancellor of the Exchequer must, in respect of each tax year from 2013-14 onwards, review the revenue effects of the changes made by this section to TMA 1970 and lay a report of that review before the House of Commons within six months of the passing of this Act.”

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

*Not called* 143

Clause 79, page 54, line 6, at end insert—

- “(6) The Chancellor of the Exchequer must review the effects of the changes made by this section to TMA 1970 on incentives on persons to comply with requirements imposed by the Commissioners, whether under TMA 1970 or otherwise, and lay a report of that review before the House of Commons within six months of the passing of this Act.”

*Clause agreed to.*

---

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

*Not called* 144

Clause 80, page 55, line 19, at end insert—

- “(6) The Chancellor of the Exchequer must review the characteristics of persons affected by the changes made by this section and lay a report of that review before the House of Commons within six months of the passing of this Act.
- (7) A review under subsection (6) must in particular consider those persons in relation to their—
- (a) age,
  - (b) income,
  - (c) legal status, and
  - (d) primary language.”

Finance (No. 3) Bill, *continued*

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

*Not called* 145

Clause 80, page 55, line 19, at end insert—

“(6) The Chancellor of the Exchequer must review the revenue effects of the changes made by this section and lay a report of that review before the House of Commons within six months of the passing of this Act.”

*Clause agreed to.*

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

*Withdrawn after debate* 146

Clause 81, page 55, line 39, at end insert—

“(3A) No regulations may be made under this section unless the Commissioners have issued guidance on the conditions necessary for an officer of Revenue and Customs to be satisfied that the requirement for security is necessary for the protection of the revenue (for the purposes of the provisions of regulations made in accordance with the duty in subsection (2)).”

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

*Not called* 147

Clause 81, page 56, line 25, at end insert—

“(3A) No regulations may be made under this paragraph unless the Commissioners have issued guidance on the conditions necessary for an officer of Revenue and Customs to be satisfied that the requirement for security is necessary for the protection of the revenue (for the purposes of the provisions of regulations made in accordance with the duty in sub-paragraph (2)).”

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

*Not called* 148

Clause 81, page 56, line 44, at end insert—



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

- “(4) The Chancellor of the Exchequer must review the effects of the changes made by this section on the construction industry and lay a report of that review before the House of Commons within six months of the passing of this Act.”

*Clause agreed to.*

---

Kirsty Blackman  
Mhairi Black

Clause 82, page 58, line 9, leave out from “section” to “may” in line 10 *Negated on division* 137

Kirsty Blackman  
Mhairi Black

Clause 82, page 58, leave out lines 13 to 17 *Not called* 138

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

Clause 82, page 59, line 15, at end insert— *Not called* 149

**“128D Review of effects of EU withdrawal**

- (1) The Chancellor of the Exchequer must review the expected effect on the exercise of the power to make regulations under section 128A in the event that—
  - (a) the UK leaves the European Union without a negotiated withdrawal agreement,
  - (b) the UK leaves the European Union following a negotiated withdrawal agreement.
- (2) The Chancellor of the Exchequer must lay a report of the review under subsection (1) before the House of Commons within two months of the passing of the Finance Act 2019.”

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

Clause 82, page 59, line 15, at end insert— *Not called* 150

**“128D Review of revenue effects of section 128A regulations**

On each occasion the Treasury exercises the power to make regulations under section 128A, the regulations (or, as the case may be, the draft regulations) must be accompanied by a statement by the Chancellor of the Exchequer of the expected revenue effects of the regulations.”

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

*Clause agreed to.*

---

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

*Withdrawn after debate* 151

Clause 84, page 62, line 5, at end insert—

- “(11) The Chancellor of the Exchequer must review the effectiveness of the remedy introduced by this section, together with section 85, and lay a report of that review before the House of Commons within one year of the passing of this Act.”

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

*Not called* 152

Clause 84, page 62, line 5, at end insert—

- “(11) The Chancellor of the Exchequer must review the expected effect of the remedy introduced by this section, together with section 85 on corporation tax receipts and lay a report of that review before the House of Commons within one year of the passing of this Act.”

*Clause agreed to.*

*Clause 85 agreed to.*

---

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

*Negatived on division* 153

Clause 86, page 64, line 45, at end insert—

- “(9) The Chancellor of the Exchequer must review the effectiveness of the changes made to the Taxes Management Act 1970 and the Finance Act 1998 by this section and lay a report of that review before the House of Commons within one year of the passing of this Act.”

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

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

*Negatived on division 154*

Clause 86, page 64, line 45, at end insert—

- “(9) The Chancellor of the Exchequer must review the revenue effects of the changes made to the Taxes Management Act 1970 and the Finance Act 1998 by this section and lay a report of that review before the House of Commons within six months of the passing of this Act.”

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

*Negatived on division 155*

Clause 86, page 64, line 45, at end insert—

- “(9) The Chancellor of the Exchequer must review the resources that Her Majesty’s Revenue and Customs needs to implement the measures in this section relating to tax returns delivered otherwise than in pursuance of a requirement to do so and lay a report of that review before the House of Commons within two months of the passing of this Act.”

*Clause agreed to.*

*Clauses 87 and 88 agreed to.*

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

*Negatived on division 156*

Schedule 19, page 315, line 15, at end insert —

“PART 4

STATEMENT ON CONSULTATION

- “22 The Chancellor of the Exchequer must lay before the House of Commons a statement on the consultation undertaken on the provisions of this Schedule no later than two months after the passing of this Act.”

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

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

*Not selected* 157

Schedule 19, page 315, line 15, at end insert —

“PART 4

REVIEW OF INFORMATION TECHNOLOGY EXPENDITURE

“22 The Chancellor of the Exchequer must review the total expenditure on information technology by Revenue and Customs in order to implement the provisions introduced by this Schedule and lay a report of that review before the House of Commons with twelve months of the passing of this Act.”

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

*Negatived on division* 158

Schedule 19, page 315, line 15, at end insert —

“PART 4

REVIEW OF REVENUE EFFECTS

“22 The Chancellor of the Exchequer must review the revenue effects of the provisions introduced by this Schedule and lay a report of that review before the House of Commons with twelve months of the passing of this Act.”

*Schedule agreed to.*

*Clauses 91 and 92 agreed to.*

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

*Not selected* 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—

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

- (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."

Kirsty Blackman  
Mhairi Black

*Negated on division* 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;
  - “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

*Negated on division* NC4

To move the following Clause—

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**Finance (No. 3) Bill, *continued***
**“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%.”

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

*Not called* 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.”

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

*Not selected* 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

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

- (c) an analysis of the expected effect of the statement on investor confidence in the United Kingdom.”

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

*Not selected* 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.”

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

*Not called* 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.”

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 Finance (No. 3) Bill, *continued*

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

*Not called* 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.”
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John McDonnell  
 Peter Dowd  
 Anneliese Dodds  
 Jonathan Reynolds  
 Clive Lewis  
 Jeff Smith

*Not called* 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.”
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John McDonnell  
 Peter Dowd  
 Anneliese Dodds  
 Jonathan Reynolds  
 Clive Lewis  
 Jeff Smith

*Not called* 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



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

- (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.”

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

*Not called* **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.”

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

*Not called* **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—

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

“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.”

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

*Not selected* **NC14**

To move the following Clause—

**“Review of possible further remedies available in respect of payments of unlawful advance corporation tax**

- (1) The Chancellor of the Exchequer shall undertake a review of the matter specified in subsection (2) and lay a report of that review before the House of Commons within six months of the passing of this Act.
- (2) That matter is the introduction of a measure comparable in effect to sections 84 and 85 of this Act in respect of payments of unlawful advance corporation tax in respect of periods subsequent to 12 December 2012.”

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

*Not called* **NC15**

To move the following Clause—

**“Review of late payment interest rates in respect of promoters of tax avoidance schemes**

- “(1) The Chancellor of the Exchequer must review the viability of increasing any relevant interest rate charged by virtue of the specified provisions on the late payment of penalties for the promoters of tax avoidance schemes to 6.1% per annum 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 specified provisions” means—
  - (a) section 178 of FA 1989, and
  - (b) sections 101 to 103 of FA 2009.”

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

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

*Negated on division* NC16

To move the following Clause—

**“Review of late payment interest rates in respect of promoters of tax avoidance schemes (No. 2)**

- “(1) The Chancellor of the Exchequer must review the appropriateness of any relevant interest rate charged by virtue of the specified provisions on the late payment of penalties for the promoters of tax avoidance schemes 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 specified provisions” means—
- (a) section 178 of FA 1989, and
  - (b) sections 101 to 103 of FA 2009.”

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

*Negated on division* NC17

To move the following Clause—

**“Review of interest rate equalisation**

- “(1) The Chancellor of the Exchequer must review the viability of equalising any relevant interest rate charged by virtue of the specified provisions for the specified purposes 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 specified provisions” means section 101 of FA 2009,
  - “the specified purposes” means the charging of interest for—
- (a) late payment, and
  - (b) repayment.”.

*Bill, as amended, to be reported.*