

All line references relate to the large font accessible version of the Bill



House of Commons

Tuesday 15 December 2020

CONSIDERATION OF BILL (REPORT STAGE)

*New Amendments handed in are marked thus **

☆ Amendments which will comply with the required notice period at their next appearance

TAXATION (POST-TRANSITION PERIOD) BILL

NOTE

This document includes all amendments tabled to date and includes any withdrawn amendments at the end. The amendments have been arranged in the order in which they relate to the Bill.

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Sir William Cash

NC1

To move the following Clause—

“Act to have effect notwithstanding any international or domestic law

(1) The provisions of this Act have effect notwithstanding any relevant international or domestic law with which they may be incompatible or inconsistent.

(2) In this section “relevant international or domestic law” includes—

- (a) any provision of the Northern Ireland Protocol;
- (b) any other provision of the EU withdrawal agreement;
- (c) any other EU law or international law;
- (d) any provision of the European Communities Act 1972;
- (e) any provision of the European Union (Withdrawal) Act 2018;
- (f) any retained EU law or relevant separation agreement law; and

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(g) any other legislation, convention or rule of international or domestic law whatsoever, including any order, judgment or decision of the European Court or of any other court or tribunal.”

Sir William Cash

NC2

To move the following Clause—

“Provisions of Act to have effect notwithstanding inconsistency or incompatibility with international or other domestic law

(1) The provisions of this Act have effect notwithstanding any relevant international or domestic law with which they may be incompatible or inconsistent.

(2) Accordingly (among other things)—

(a) regulations under this Act are not to be regarded as unlawful on the grounds of any incompatibility or inconsistency with relevant international or domestic law (and section 6(1) of the Human Rights Act 1998 does not apply in

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relation to the making of regulations under this Act);

(b) all rights, powers, liabilities, obligations, restrictions, remedies and procedures which are, in accordance with section 7A of the European Union (Withdrawal) Act 2018, to be recognised and available in domestic law, and enforced, allowed and followed accordingly, cease to be recognised and available in domestic law, or enforced, allowed and followed, so far and for as long as they are incompatible or inconsistent with any provision of this Act;

(c) section 7C of that Act ceases to have effect so far and for as long as it would require any question as to the validity, meaning or effect of any relevant separation agreement law to be decided in a way which is incompatible or inconsistent with a provision of this Act; and

(d) any other provision or rule of domestic law that is relevant international or domestic law ceases to have effect so far and for as long as it is incompatible or inconsistent with a provision of this Act.

(3) Regulations under this Act are to be treated for the purposes of the Human Rights Act 1998 as if

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they were within the definition of “primary legislation” in section 21(1) of that Act.

(4) No court or tribunal may entertain any proceedings for questioning the validity or lawfulness of regulations under this Act other than proceedings on a relevant claim or application.

(5) The period mentioned in each of the following provisions (standard time limits for seeking judicial review), or any corresponding successor provision, may not be extended under any circumstances in relation to a relevant claim or application—

(a) rule 54.5(1)(b) of the Civil Procedure Rules in relation to England and Wales;

(b) section 27A(1)(a) of the Court of Session Act 1988 in relation to Scotland; and

(c) rule 4(1) of Order 53 of the Rules of the Court of Judicature (Northern Ireland) 1980 (S.R. (N.I.) 1980 No. 346) in relation to Northern Ireland.

(6) The jurisdiction and powers of a court or tribunal in relation to a relevant claim or application are subject to subsections (1) and (2).

(7) In section 7A of the European Union (Withdrawal) Act 2018, in subsection (5)—

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(a) omit the “and” at the end of paragraph (e);
and

(b) at the end of the subsection insert “, and

(g) the provisions of the Taxation (Post-transition Period) Act 2020 (provisions to which this section is subject).”

(8) In this section—

“relevant claim or application” means—

(a) a claim for judicial review in relation to England and Wales,

(b) an application to the supervisory jurisdiction of the Court of Session in relation to Scotland,
or

(c) an application for judicial review in relation to Northern Ireland, where the claim or application is for the purpose of questioning the validity or lawfulness of regulations under this Act;

“relevant international or domestic law” includes—

(a) any provision of the Northern Ireland Protocol;

(b) any other provision of the EU withdrawal agreement;

(c) any other EU law or international law;

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(d) any provision of the European Communities Act 1972;

(e) any provision of the European Union (Withdrawal) Act 2018;

(f) any retained EU law or relevant separation agreement law; and

(g) any other legislation, convention or rule of international or domestic law whatsoever, including any order, judgment or decision of the European Court or of any other court or tribunal, but does not include the Convention rights within the meaning of the Human Rights Act 1998 (see section 1(1) of that Act);

“relevant separation agreement law” has the meaning given by section 7C(3) of the European Union (Withdrawal) Act 2018.”

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Keir Starmer

NC3

To move the following Clause—

“Treasury use of powers

(1) The Treasury must, within four working days of the day on which this Act is passed, publish a report setting out the timeframe within which it will use the powers to make regulations conferred by—

- (a) section 40A(2) of TCTA 2018;
- (b) section 40B(1) and (2) of TCTA 2018;
- (c) section 30A(4) of TCTA 2018;
- (d) section 30B(1) and (3) of TCTA 2018;
- (e) section 30C(5) of TCTA 2018; and
- (f) section 5(2) of this Act.

(2) The Treasury must publish an annual report setting out how it has made use of the powers referred to in subsection (1).

(3) Each report under subsection (2) must include an assessment of—

- (a) what considerations the Treasury made when deciding to use its powers,
- and

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(b) the impact of the regulations on individuals and businesses throughout the UK, and specifically in Northern Ireland.”

Keir Starmer

1

Clause 1, page 4, line 23, at end insert—

“(4A) The Treasury must publish guidance setting out its proposed approach to the reliefs, repayments and remissions referred to in subsection (3)(b) within four working days of this section coming into force.”

Keir Starmer

2

Clause 2, page 8, line 3, at end insert—

“(5) The Treasury must publish guidance setting out its proposed approach to the reliefs, repayments and remissions referred to in subsection (4)(a) within four working days of this section coming into force.”

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ORDER OF THE HOUSE [9 DECEMBER 2020]

That the following provisions shall apply to the proceedings on the Taxation (Posttransition Period) Bill:

Timetable

1. (a) Proceedings on Second Reading, in Committee of the whole House, on Consideration and on Third Reading shall be taken in two days in accordance with this Order.

(b) Proceedings on Second Reading shall be taken at today's sitting and shall (so far as not previously concluded) be brought to a conclusion two hours after the commencement of proceedings on the Motion for this Order.

(c) Proceedings in Committee of the whole House shall also be taken at today's sitting and shall (so far as not previously concluded) be brought to a conclusion at the moment of interruption.

(d) Proceedings on Consideration shall be taken on the second day and shall (so far as not previously concluded) be brought to a

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conclusion two hours after their commencement.

(e) Proceedings on Third Reading shall also be taken on the second day and shall (so far as not previously concluded) be brought to a conclusion three hours after the commencement of proceedings on Consideration.

(f) This paragraph shall have effect notwithstanding the practice of the House as to the intervals between stages of a Bill brought in upon Ways and Means Resolutions.

Timing of proceedings and Questions to be put

2. When the Bill has been read a second time, it shall, despite Standing Order No. 63 (Committal of bills not subject to a programme order), stand committed to a Committee of the whole House without any Question being put.

3. (a) On the conclusion of proceedings in Committee of the whole House, the Chair shall report the Bill to the House without putting any Question.

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(b) If the Bill is not amended in Committee of the whole House, the Bill shall nonetheless be proceeded with as if it had been reported to the House with amendments.

4. Notwithstanding the provisions of Standing Order No. 52(1)(b) (Money resolutions and ways and means resolutions in connection with bills), on the day on which proceedings on Consideration are set down to be taken as an order of the day, the Question on any motion made for a financial resolution relating to the Bill shall be put forthwith and may be decided at any hour, though opposed.

5. For the purpose of bringing any proceedings to a conclusion in accordance with paragraph (1), the Chair or Speaker shall forthwith put the following Questions in the same order as they would fall to be put if this Order did not apply:

(a) any Question already proposed from the Chair;

(b) any Question necessary to bring to a decision a Question so proposed;

(c) the Question on any amendment, new Clause or new Schedule selected by the Chair or Speaker for separate decision;

(d) the Question on any amendment moved or Motion made by a Minister of the Crown;

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(e) any other Question necessary for the disposal of the business to be concluded; and shall not put any other questions, other than the question on any motion described in paragraph (10)(a) of this Order.

6. On a Motion made for a new Clause or a new Schedule, the Chair or Speaker shall put only the Question that the Clause or Schedule be added to the Bill.

7. If two or more Questions would fall to be put under paragraph (5)(d) on successive amendments moved or Motions made by a Minister of the Crown, the Chair or Speaker shall instead put a single Question in relation to those amendments or Motions.

8. If two or more Questions would fall to be put under paragraph (5)(e) in relation to successive provisions of the Bill, the Chair shall instead put a single Question in relation to those provisions, except that the Question shall be put separately on any Clause of or Schedule to the Bill which a Minister of the Crown has signified an intention to leave out.

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Miscellaneous

9. Standing Order No. 82 (Business Committee) shall not apply in relation to any proceedings to which this Order applies.

10. (a) No Motion shall be made, except by a Minister of the Crown, to alter the order in which any proceedings on the Bill are taken, to recommit the Bill or to vary or supplement the provisions of this Order.

(b) No notice shall be required of such a Motion.

(c) Such a Motion may be considered forthwith without any Question being put; and any proceedings interrupted for that purpose shall be suspended accordingly.

(d) The Question on such a Motion shall be put forthwith; and any proceedings suspended under sub-paragraph (c) shall thereupon be resumed.

(e) Standing Order No. 15(1) (Exempted business) shall apply to proceedings on such a Motion.

11. (a) No dilatory Motion shall be made in relation to proceedings to which this Order applies except by a Minister of the Crown.

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(b) The Question on any such Motion shall be put forthwith.

12. No debate shall be held in accordance with Standing Order No. 24 (Emergency debates) at today's sitting after this Order has been agreed or at the day's sitting at which proceedings on Consideration are set down to be taken as an order of the day.

13. Proceedings to which this Order applies shall not be interrupted under any Standing Order relating to the sittings of the House.

14. No private business may be considered at today's sitting after this Order has been agreed or at the day's sitting at which proceedings on Consideration are set down to be taken as an order of the day.
