



House of Commons

Wednesday 9 December 2020

COMMITTEE OF THE WHOLE HOUSE

New Amendments handed in are marked thus ★

TAXATION (POST-TRANSITION PERIOD) BILL

NOTE

This document includes all amendments tabled by 12 noon on Wednesday 9 December. The amendments have been arranged in the order in which they relate to the Bill.

Keir Starmer
Angela Rayner
Anneliese Dodds
Bridget Phillipson
Louise Haigh
Pat McFadden

Mr Nicholas Brown

2

★ Clause 1, page 2, line 43, 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.”

Taxation (Post-transition Period) Bill, *continued*

Keir Starmer
 Angela Rayner
 Anneliese Dodds
 Bridget Phillipson
 Louise Haigh
 Pat McFadden

Mr Nicholas Brown

3

★ Clause 2, page 4, line 24, 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.”

Alison Thewliss
 Stephen Flynn
 Patrick Grady

1

★ Clause 5, page 7, line 44, leave out subsection (3)

Member’s explanatory statement

This amendment is connected with NC1, which would make all substantive regulations under the Bill subject to the affirmative procedure.

Alison Thewliss
 Stephen Flynn
 Patrick Grady

NC1

★ To move the following Clause—

“Regulations

Notwithstanding any other enactment, a statutory instrument containing regulations made under this Act, other than regulations made under section 11, may not be made unless a draft of the instrument has been laid before and approved by a resolution of the House of Commons.”

Member’s explanatory statement

This new clause would make regulations made under the Bill (other than the commencement regulations in clause 11) subject to House of Commons affirmative procedure.

Taxation (Post-transition Period) Bill, *continued*

Keir Starmer
Angela Rayner
Anneliese Dodds
Bridget Phillipson
Louise Haigh
Pat McFadden

Mr Nicholas Brown

NC2

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