



SUPPLEMENT TO THE VOTES AND PROCEEDINGS

Wednesday 9 December 2020

COMMITTEE OF THE WHOLE HOUSE PROCEEDINGS

TAXATION (POST-TRANSITION PERIOD) BILL

GLOSSARY

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

The following terms are used:

Added: New Clause agreed without a vote and added to the Bill.

Agreed to: agreed without a vote.

Agreed to on division: agreed following a vote.

Negated: rejected without a vote.

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Withdrawn after debate: moved and debated but then withdrawn, so not put to a decision.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

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

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

Mr Nicholas Brown

Withdrawn 2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.”

Clause agreed to.

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

Mr Nicholas Brown

Not called 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.”

Clause agreed to.

Clauses 3 to 4 agreed to.

Alison Thewliss
Stephen Flynn
Patrick Grady

Negated on division 1

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

Clause agreed to.

Clauses 6 to 12 agreed to.

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

Alison Thewliss
Stephen Flynn
Patrick Grady

Not called 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.”

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

Mr Nicholas Brown

Not called 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.”

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

Schedules 1 to 4 agreed to.

Bill to be reported.
