



**SUPPLEMENT TO THE VOTES AND PROCEEDINGS**

**Tuesday 15 December 2020**

**REPORT STAGE PROCEEDINGS**

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**TAXATION (POST-TRANSITION PERIOD) BILL**

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**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.

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*Withdrawn after debate:* moved and debated but then withdrawn, so not put to a decision.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

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Sir William Cash  
Mr David Jones

*Withdrawn after debate* NC1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;

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- (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.”

Sir William Cash  
Mr David Jones

*Not called* 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 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 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.

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

- (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)—
- (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;
  - (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  
 Angela Rayner  
 Anneliese Dodds  
 Bridget Phillipson  
 Louise Haigh  
 Pat McFadden

Mr Nicholas Brown

*Negated on division* 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;

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

Mr Nicholas Brown

*Not called 1*

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.”

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

Mr Nicholas Brown

*Not called 2*

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.”

*Bill read the third time, and passed.*

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