

FINANCE BILL

(except Clauses 1 to 14 and Schedule 1, Clauses 24 to 26, Clause 28, Clause 30 and Schedule 6, Clauses 31 to 33, Clause 36 and Schedule 7, Clauses 40 and 41, Clauses 86 to 89 and Schedules 16 and 17, Clauses 90 to 96 and Schedule 18, Clause 97 and Schedule 19, Clauses 109 to 111 and Schedules 21 and 22, Clause 115 and Schedule 27, Clauses 117 to 121 and Schedules 29 to 32, Clauses 128 to 130, and certain New Clauses and New Schedules)

PUBLIC BILL COMMITTEE

Thursday 22 April at 11.30am and 2.00 pm

Chairs' provisional selection and grouping of Amendments —Updated

(Note: this list indicates the Chairs' proposed grouping for debate of amendments, new clauses and clauses and schedules of the Bill)

PART 1: INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Capital allowances: other measures

Clause 15 (Extension of temporary increase in annual investment allowance)

15 [SNP] + Clause 15 stand part

Clause 16 (Meaning of “general decommissioning expenditure”)

Clause 16 stand part

Clause 17 (Extensions of plant or machinery leases for reasons related to coronavirus)

Clause 17 stand part

Reliefs for business

Clause 18 (Temporary extension of periods to which trade losses may be carried back)

Clause 18 stand part + Govt 16 + 2 [SNP] + schedule 2 stand part + NC10 [Opposition]

Schedule 2 (Temporary extension of periods to which trade losses may be carried back)

Clause 19 (R&D tax credits for SMEs)

Clause 19 stand part + schedule 3 stand part + schedule 4 stand part

Schedule 3 (R&D tax credits for SMEs)

Schedule 4 (R&D tax credits for SMEs: Northern Ireland companies)

Clause 20 (Extension of social investment tax relief for further two years)

23 [Opposition] + Clause 20 stand part

Employment income

Clause 21 (Workers' services provided through intermediaries)

Clause 21 stand part

Clause 22 (Payments on termination of employment)

1 [SNP] + Clause 22 stand part

Clause 23 (Cash equivalent benefit of a zero-emissions van)

Clause 23 stand part

Clause 27 (Optional remuneration arrangements: statutory parental bereavement pay)

Clause 27 stand part + NC2 [SNP]

Pensions

Clause 29 (Collective money purchase benefits)

Clause 29 stand part + Govt 17 + Govt 18 + schedule 5 stand part + NC9 [Opposition]

Schedule 5 (Pension schemes: collective money purchase benefits)

Exemptions from income tax

Clause 34 (Repeal of provisions relating to the Interest and Royalties Directive)

Clause 34 stand part

Clause 35 (Payments made to victims of modern slavery etc)

Clause 35 stand part

Miscellaneous corporation tax measures

Clause 37 (Relief for losses etc)

Clause 37 stand part + schedule 8 stand part

Schedule 8 (Relief from corporation tax for losses and other amounts)

Clause 38 (Corporate interest restriction: minor amendments)

Clause 38 stand part

Clause 39 (Northern Ireland Housing Executive)

Clause 39 stand part

PART 2: PLASTIC PACKAGING TAX

Introductory

Clause 42 (Plastic packaging tax)

Clause 42 stand part + clauses 43 to 46 stand part + NC8 [SNP] + NC11 [Opposition] + NC13 [Opposition]

Charging of plastic packaging tax

Clause 43 (Charge to plastic packaging tax)

Clause 44 (Liability to pay plastic packaging tax)

Clause 45 (Rate)

Clause 46 (Payment)

Interpretation of main terms etc

Clause 47 (Chargeable plastic packaging components)

20 [Opposition] + Clause 47 stand part + clauses 48 to 50 stand part + NC12 [Opposition]

Clause 48 (Meaning of “plastic packaging component”)

Clause 49 (Meaning of “plastic” and “recycled plastic”)

Clause 50 (Time of importation)

Deferrals, exemptions and credits

Clause 51 (Plastic packaging components intended for export)

Clause 51 stand part + Clause 52 stand part + Clause 53 stand part

Clause 52 (Exempt plastic packaging components)

Clause 53 (Tax credits)

Registration

Clause 54 (The register)

Clause 54 stand part + Clauses 55 to 58 stand part

Clause 55 (Liability to register: producers and importers)

Clause 56 (Notification of liability and registration)

Clause 57 (Cancellation of registration)

Clause 58 (Correction of the register)

Secondary liability and joint and several liability notices

Clause 59 (Notices imposing secondary or joint and several liability)

Clause 59 stand part + schedule 9 stand part

Schedule 9 (Plastic packaging tax: secondary liability and assessment notices and joint and several liability notices)

Administration and enforcement

Clause 60 (Measurement of weight etc)

Clause 60 stand part + clause 61 stand part + schedule 10 stand part + clause 62 stand part + schedule 11 stand part + clause 63 stand part + clause 64 stand part + schedule 12 stand part + clauses 65 to 67 stand part

Clause 61 (Payment, collection, recovery)

Schedule 10 (Plastic packaging tax: recovery and overpayments)

Clause 62 (Reviews and appeals)

Schedule 11 (Plastic packaging tax: reviews and appeals)

Clause 63 (Records)

Clause 64 (Information and evidence)

Schedule 12 (Plastic packaging tax: information and evidence)

Clause 65 (Security for tax)

Clause 66 (Unincorporated bodies)

Clause 67 (Service)

Miscellaneous

Clause 68 (Statements for business customers)

Clause 68 stand part

Clause 69 (Tax representatives of non-resident taxpayers)

Clause 69 stand part

Clause 70 (Adjustment of contracts)

Clause 70 stand part

Clause 71 (Groups of companies)

Clause 71 stand part + schedule 13 stand part

Schedule 13 (Plastic packaging tax: groups of companies)

Clause 72 (Prevention of artificial separation of business activities: directions)

Clause 72 stand part + clause 73 stand part

Clause 73 (Prevention of artificial separation of business activities: effect of directions)

Clause 74 (Death, incapacity or insolvency of person carrying on a business: regulations)

Clause 74 stand part + clause 75 stand part

Clause 75 (Transfer of business as a going concern: regulations)

Clause 76 (Isle of Man: import and export of chargeable plastic packaging components)

Clause 76 stand part

Offences and penalties

Clause 77 (Fraudulent evasion)

Clause 77 stand part + clauses 78 to 80 stand part + schedule 14 stand part + clause 81 stand part

Clause 78 (Misstatements)

Clause 79 (Conduct involving evasions or misstatements)

Clause 80 (Penalty for contravening relevant requirements)

Schedule 14 (Plastic packaging tax: assessment of penalties under section 80)

Clause 81 (Criminal proceedings)

General

Clause 82 (Minor and consequential amendments)

Clause 82 stand part + schedule 15 stand part + clause 83 stand part + 22 [Opposition] + 21 [Opposition] + clause 84 stand part + clause 85 stand part

Schedule 15 (Plastic packaging tax: amendments of other legislation)

Clause 83 (Interpretation)

Clause 84 (Regulations)

Clause 85 (Commencement etc)

PART 3: OTHER TAXES

Fuel duties

Clause 98 (Restriction of use of rebated diesel and biofuels)

Clause 98 stand part + schedule 20 stand part + NC3 [SNP]

Schedule 20 (Restriction of use of rebated diesel and biofuels)

Tobacco products duty

Clause 99 (Rates of tobacco products duty)

Clause 99 stand part

Vehicle taxes

Clause 100 (Rates for light passenger or light goods vehicles, motorcycles etc)

Clause 100 stand part + Clause 101 stand part + Clause 102 stand part

Clause 101 (Rebates where higher rate of duty paid)

Clause 102 (HGV road user levy (extension of suspension))

Air passenger duty

Clause 103 (Rates of air passenger duty from 1 April 2022)

Clause 103 stand part

Gaming duty

Clause 104 (Amounts of gross gaming yield charged to gaming duty)

Clause 104 stand part + NC4 [SNP]

Environmental taxes

Clause 105 (Rates of climate change levy from 1 April 2022 to 31 March 2023)

Clause 105 stand part + clause 106 stand part + clause 107 stand part + clause 108 stand part + NC5 [SNP]

Clause 106 (Rates of climate change levy from 1 April 2023)

Clause 107 (Rates of landfill tax)

Clause 108 (Repeal of carbon emissions tax)

PART 4: MISCELLANEOUS AND FINAL

Penalties

Clause 112 (Penalties for failure to make returns etc)

Clause 112 stand part + schedule 23 stand part + schedule 24 stand part + Clause 113 stand part + 3 to 14 [SNP] + schedule 25 stand part + clause 114 stand part + schedule 26 stand part + NC6 [SNP]

Schedule 23 (Penalties for failure to make returns etc)

Schedule 24 (Penalties for deliberately withholding information)

Clause 113 (Penalties for failure to pay tax)

Schedule 25 (Penalties for failure to pay tax)

Clause 114 (Penalties for failure to make returns etc or pay tax: consequential provision)

**Schedule 26 (Schedules 23 to 25:
consequential provision)**

Interest

**Clause 116 (Late payment interest and
repayment interest: VAT)**

Clause 116 stand part + Govt 19 +
schedule 28 stand part

**Schedule 28 (Late payment interest and
repayment interest: VAT)**

HMRC powers

Clause 122 (Financial institution notices)

Clause 122 stand part

Clause 123 (Collection of tax debts)

Clause 123 stand part

**Clause 124 (Miscellaneous amendments
of Schedule 36 to FA 2008)**

Clause 124 stand part + schedule 33 stand
part

**Schedule 33 (Information powers:
miscellaneous amendments)**

**Clause 125 (International arrangements
for exchanging information on the gig
economy)**

Clause 125 stand part

**Clause 126 (Unauthorised removal or
disposal of seized goods)**

Clause 126 stand part

**Clause 127 (Temporary approvals etc
pending review or appeal)**

Clause 127 stand part

Other

Clause 131 (Interpretation)

Clause 131 stand part + clause 132 stand
part

Clause 132 (Short title)

NEW CLAUSES

NC1 [SNP]

NC7 [SNP]

Not selected

24 [SNP]: starred

25 [SNP]: starred

NC14 [SNP]: starred

NC15 [SNP]: starred

**Dame Angela Eagle
Sir Gary Streeter**
Chairs of the Committee

22 April 2021

