

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



House of Commons

**Tuesday 20 April 2020**

**COMMITTEE OF THE WHOLE HOUSE**

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*New Amendments handed in are marked thus \**

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

**FINANCE (No. 2) BILL**

**(Clauses 1 to 5; Clauses 6 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; Clause 40; Clause 41; Clause 86; Clauses 87 to 89 and Schedules 16 and 17; Clauses 90 and 91; Clauses 92 to 96 and Schedule 18; Clause 97 and Schedule 19; Clauses 109 to 111 and Schedules 21 and 22; Clause 115 and**

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**Schedule 27; Clauses 117 to 121 and Schedules 29 to 32; Clauses 128 to 130; any new Clauses or new Schedules relating to: the impact of any provision on the financial resources of families or to the subject matter of Clauses 1 to 5, 24 to 26, 28, 31 to 33, 40 and 86; the subject matter of Clauses 6 to 14 and Schedule 1; the impact of any provision on regional economic development; tax avoidance or evasion; the subject matter of Clauses 87 to 89 and Schedules 16 and 17 and Clauses 90 and 91; the subject matter of Clauses 92 to 96 and Schedule 18, Clause 97 and Schedule 19 and Clauses 128 to 130)**

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**NOTE**

**This document includes all remaining amendments and includes any withdrawn amendments at the end. The amendments have been arranged in accordance with the Order of the House [13 April 2021].**

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*CLAUSE 30 AND SCHEDULE 6; CLAUSE 36 AND SCHEDULE 7; CLAUSE 41; CLAUSE 115 AND SCHEDULE 27; CLAUSES 117 TO 121 AND SCHEDULES 29 TO 32; ANY NEW CLAUSES OR NEW SCHEDULES RELATING TO TAX AVOIDANCE OR EVASION*

Alison Thewliss

**68**

Schedule **6**, page **281**, line **18**, leave out “with” and insert “six months before”

***Member’s explanatory statement***

*This amendment would replace the rolling daily test with a 6 months look-back test.*

Alison Thewliss

**69**

Schedule **6**, page **282**, line **2**, leave out “with” and insert “six months before”

***Member’s explanatory statement***

*See the explanatory statement for Amendment 68.*

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Alison Thewliss

**82**

Schedule 6, page 282, line 12, leave out “any further”  
***Member’s explanatory statement***

*This amendment would allow that a de minimis amount of minor works can be disregarded.*

Alison Thewliss

**83**

Schedule 6, page 282, line 14, at end insert  
“exceeding £3,000,000”

***Member’s explanatory statement***

*See the explanatory statement for Amendment 82.*

Alison Thewliss

**70**

Schedule 6, page 282, line 16, leave out “ceases to be” and insert “is not”

***Member’s explanatory statement***

*This amendment would allow that a de minimis amount of minor works can be disregarded.*

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Alison Thewliss

**71**

Schedule **6**, page **282**, line **18**, after “time” insert “, but the body or person expects it to be met at any time,”

***Member’s explanatory statement***

*See the explanatory statement for Amendment 70.*

Alison Thewliss

**72**

Schedule **6**, page **282**, line **20**, leave out “continuing to be” and insert “being”

***Member’s explanatory statement***

*See the explanatory statement for Amendment 70.*

Alison Thewliss

**84**

Schedule **6**, page **282**, line **21**, leave out “any further”

***Member’s explanatory statement***

*See the explanatory statement for Amendment 70.*

Alison Thewliss

**85**

Schedule **6**, page **282**, line **23**, at end insert “exceeding £3,000,000”

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***Member's explanatory statement***

*See the explanatory statement for Amendment 70.*

Alison Thewliss

73

Schedule 6, page 282, line 6, leave out paragraph 3

***Member's explanatory statement***

*This amendment would remove the provision making businesses who fall within the current definition, but who would not fall under the new definition of "deemed contractor", to be drawn into the new regime for CIS from 6 April 2021.*

Alison Thewliss

74

Schedule 6, page 283, line 18, leave out paragraph 4

***Member's explanatory statement***

*This amendment would remove the provision requiring that, when a contractor is deducting the relevant percentage from a contract payment made to a sub-contractor, they should first deduct only the cost of material purchased by the sub-contractor from the figure to which the relevant percentage deduction is applied.*

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Alison Thewliss

**86**

Schedule 6, page 283, line 26, leave out “Subsection” and insert “Subsections 4A and”

***Member’s explanatory statement***

*This amendment would provide businesses an automatic grace period of 90 days from the date that the CIS registration threshold is exceeded.*

Alison Thewliss

**87**

Schedule 6, page 283, line 26, leave out “applies” and insert “apply”

***Member’s explanatory statement***

*See the explanatory statement for Amendment 86.*

Alison Thewliss

**88**

Schedule 6, page 121, line 26, at end insert—

“(4A) The contractor is exempt from the requirement to deduct sums from contract payments under subsection (1) for a period not exceeding 90 days.”

***Member’s explanatory statement***

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*See the explanatory statement for Amendment 86.*

Alison Thewliss

**89**

Schedule **6**, page **284**, line **5**, at beginning insert “further”

***Member’s explanatory statement***

*See the explanatory statement for Amendment 86.*

Alison Thewliss

**90**

Schedule **6**, page **284**, line **15**, after “notice,” insert “but after the period in subsection (4A)”

***Member’s explanatory statement***

*See the explanatory statement for Amendment 86.*

Alison Thewliss

**91**

Schedule **6**, page **284**, line **18**, after “notice,” insert “but after the period in subsection (4A)”

***Member’s explanatory statement***

*See the explanatory statement for Amendment 86.*

Alison Thewliss



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**75**

Schedule **6**, page **288**, line **11**, leave out “2021-22” and insert “2022-23”

***Member’s explanatory statement***

*This amendment would delay commencement until April 2022.*

Alison Thewliss

**76**

Schedule **6**, page **288**, line **15**, leave out “2021” and insert “2022”

***Member’s explanatory statement***

*See the explanatory statement for Amendment 75.*

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The Chancellor of the Exchequer

**17**

Schedule **7**, page **289**, line **13**, leave out paragraph 2

***Member’s explanatory statement***

*This amendment removes amendments to Part 6A of the Taxation (International and Other Provisions) Act 2010 relating to the definitions of “hybrid entity” and “investor”.*

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The Chancellor of the Exchequer

**18**

Schedule 7, page 298, leave out lines 10 to 26 and insert—

“(3) The corporate rescue conditions are—

(a) that the payer and the payee became connected as a result of an arm’s length transaction, and

(b) immediately before the payer and the payee became connected it was reasonable to assume that, without the connection and any arrangements of which the connection forms part, there would be a material risk that at some point within the next 12 months the payee would have been unable to pay its debts.”

***Member’s explanatory statement***

*This amendment makes a minor clarification of what is meant by the “corporate rescue conditions” in connection with the treatment of deductions for the release of a debt.*

The Chancellor of the Exchequer

**19**

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Schedule 7, page 301, line 5, leave out “under the law of any territory,”

***Member’s explanatory statement***

*This amendment is part of a series of minor amendments to Schedule 7 (Hybrid and other mismatches) that move text for readability.*

The Chancellor of the Exchequer

**20**

Schedule 7, page 301, line 6, after “deducted” insert “under the law of any territory”

***Member’s explanatory statement***

*This amendment is part of a series of minor amendments to Schedule 7 (Hybrid and other mismatches) that move text for readability.*

The Chancellor of the Exchequer

**21**

Schedule 7, page 301, line 7, leave out “or body”

***Member’s explanatory statement***

*This amendment is to ensure consistency with the existing provisions of Part 6A of the Taxation (International and Other Provisions) Act 2010 (where reference to a person includes reference to a body).*

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The Chancellor of the Exchequer

**22**

Schedule 7, page 301, line 11, leave out “or body”

***Member’s explanatory statement***

*This amendment is to ensure consistency with the existing provisions of Part 6A of the Taxation (International and Other Provisions) Act 2010 (where reference to a person includes reference to a body).*

The Chancellor of the Exchequer

**23**

Schedule 7, page 301, line 15, leave out “or body”

***Member’s explanatory statement***

*This amendment is to ensure consistency with the existing provisions of Part 6A of the Taxation (International and Other Provisions) Act 2010 (where reference to a person includes reference to a body).*

The Chancellor of the Exchequer

**24**

Schedule 7, page 301, line 18, leave out “or body”

***Member’s explanatory statement***

*This amendment is to ensure consistency with the existing provisions of Part 6A of the Taxation*

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

*(International and Other Provisions) Act 2010 (where reference to a person includes reference to a body).*

The Chancellor of the Exchequer

**25**

Schedule 7, page 302, line 13, leave out “or body”

***Member’s explanatory statement***

*This amendment is to ensure consistency with the existing provisions of Part 6A of the Taxation (International and Other Provisions) Act 2010 (where reference to a person includes reference to a body).*

The Chancellor of the Exchequer

**26**

Schedule 7, page 302, line 14, leave out “or body”

***Member’s explanatory statement***

*This amendment is to ensure consistency with the existing provisions of Part 6A of the Taxation (International and Other Provisions) Act 2010 (where reference to a person includes reference to a body).*

The Chancellor of the Exchequer

**27**

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Schedule 7, page 302, line 18, at end insert—

“(9A) Section 259B(5) (determination of residence where no concept of residence for tax purposes exists) applies to the reference in subsection (7)(b) to a person’s residence for tax purposes in a zero-tax territory as it applies to references to a person’s residence for tax purposes in Chapter 8 or 11.”

***Member’s explanatory statement***

*This amendment deals with the possibility that a zero-tax territory may not recognise the concept of residence for tax purposes.*

The Chancellor of the Exchequer

**28**

Schedule 7, page 302, line 20, leave out “or body”

***Member’s explanatory statement***

*This amendment is to ensure consistency with the existing provisions of Part 6A of the Taxation (International and Other Provisions) Act 2010 (where reference to a person includes reference to a body).*

The Chancellor of the Exchequer

**29**

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

Schedule 7, page 307, line 20, leave out “under the law of any territory,”

***Member’s explanatory statement***

*This amendment is part of a series of minor amendments to Schedule 7 (Hybrid and other mismatches) that move text for readability.*

The Chancellor of the Exchequer

**30**

Schedule 7, page 307, line 21, after “deducted” insert “under the law of any territory”

***Member’s explanatory statement***

*This amendment is part of a series of minor amendments to Schedule 7 (Hybrid and other mismatches) that move text for readability.*

The Chancellor of the Exchequer

**31**

Schedule 7, page 307, line 22, leave out “or body”

***Member’s explanatory statement***

*This amendment is to ensure consistency with the existing provisions of Part 6A of the Taxation (International and Other Provisions) Act 2010 (where reference to a person includes reference to a body).*

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

The Chancellor of the Exchequer

**32**

Schedule 7, page 307, line 26, leave out “or body”

***Member’s explanatory statement***

*This amendment is to ensure consistency with the existing provisions of Part 6A of the Taxation (International and Other Provisions) Act 2010 (where reference to a person includes reference to a body).*

The Chancellor of the Exchequer

**33**

Schedule 7, page 307, line 30, leave out “or body”

***Member’s explanatory statement***

*This amendment is to ensure consistency with the existing provisions of Part 6A of the Taxation (International and Other Provisions) Act 2010 (where reference to a person includes reference to a body).*

The Chancellor of the Exchequer

**34**

Schedule 7, page 308, line 3, leave out “or body”

***Member’s explanatory statement***

*This amendment is to ensure consistency with the existing provisions of Part 6A of the Taxation*



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

*(International and Other Provisions) Act 2010 (where reference to a person includes reference to a body).*

The Chancellor of the Exchequer

**35**

Schedule 7, page 308, line 28, leave out “or body”

***Member’s explanatory statement***

*This amendment is to ensure consistency with the existing provisions of Part 6A of the Taxation (International and Other Provisions) Act 2010 (where reference to a person includes reference to a body).*

The Chancellor of the Exchequer

**36**

Schedule 7, page 308, line 29, leave out “or body”

***Member’s explanatory statement***

*This amendment is to ensure consistency with the existing provisions of Part 6A of the Taxation (International and Other Provisions) Act 2010 (where reference to a person includes reference to a body).*

The Chancellor of the Exchequer

**37**

Schedule 7, page 309, line 3, at end insert—

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“(4A) Section 259B(5) (determination of residence where no concept of residence for tax purposes exists) applies to the reference in subsection (2)(b) to a person’s residence for tax purposes in a zero-tax territory as it applies to references to a person’s residence for tax purposes in Chapter 8 or 11.”

***Member’s explanatory statement***

*This amendment deals with the possibility that a zero-tax territory may not recognise the concept of residence for tax purposes.*

The Chancellor of the Exchequer

**38**

Schedule 7, page 309, line 5, leave out “or body”

***Member’s explanatory statement***

*This amendment is to ensure consistency with the existing provisions of Part 6A of the Taxation (International and Other Provisions) Act 2010 (where reference to a person includes reference to a body).*

The Chancellor of the Exchequer

**39**

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Schedule 7, page 343, line 11, leave out subparagraph (2) and insert—

“(2) For subsection (7) substitute—

“(7) Condition E is that it is reasonable to suppose that the relevant mismatch is not capable of counteraction.

(7A) A relevant mismatch is capable of counteraction to the extent it is capable of being considered, for the purposes of determining the tax treatment of a person, other than P, under the law of a territory that is OECD mismatch compliant.

(7B) If a proportion of the relevant mismatch is not capable of being so considered under the law of any such territory—

(a) Condition E is met in relation to that proportion, and

(b) the remainder of the relevant mismatch is to be ignored for the purposes of this Part.

(7C) A determination about the extent to which a relevant mismatch is capable of being so considered is to be made on a just and reasonable basis.

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(7D) A territory is OECD mismatch compliant if under the law of that territory effect is given to the Final Report on Neutralising the Effects of Hybrid Mismatch Arrangements published by the Organisation for Economic Cooperation and Development on 5 October 2015 or any replacement or supplementary publication (within the meaning of section 259BA(3)).”

***Member’s explanatory statement***

*This amendment provides that where a mismatch is capable of being dealt with in a country that has implemented rules in accordance with the OECD’s Hybrid Mismatch Arrangements report, it will not be dealt with by the United Kingdom.*

The Chancellor of the Exchequer

**40**

Schedule 7, page 359, line 20, leave out “subsection (4)” and insert “subsections (4) and (7)”

***Member’s explanatory statement***

*This amendment corrects a minor error.*

The Chancellor of the Exchequer

**41**

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

Schedule 7, page 360, line 4, after “hybrid” insert “entity”

***Member’s explanatory statement***

*This amendment corrects a minor error.*

The Chancellor of the Exchequer

**42**

Schedule 7, page 360, leave out lines 9 to 14 and insert—

“(c) that investor in the hybrid entity is an investor in it as a result of an interest (direct or indirect) it has in a transparent fund (“the relevant fund”) that directly holds an interest in—

- (i) the hybrid entity, or
- (ii) another entity that is not a transparent fund and which holds a direct or indirect interest in the hybrid entity.”

***Member’s explanatory statement***

*This amendment is designed to allow the provision amended to work where other entities are between the hybrid entity and the transparent fund by reference to which the provision operates.*

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Dame Margaret Hodge

77

Schedule 29, page 737, line 16, at end insert—

“32 After section 280 of Finance Act 2014 insert—

**“280A Treatment of promoters of abusive tax avoidance schemes**

(1) In any proceedings for the offence of cheating the public revenue, where—

(a) the person charged acted as a promoter in relation to relevant arrangements within the meaning of section 235, or the person charged gave in the course of business affirmative advice on the viability of relevant arrangements within the meaning of section 234, and

(b) the relevant arrangements were abusive tax arrangements within the meaning of subparagraph 3(2) of Schedule 16 of Finance (No. 2) Act 2017, subsection (2) shall apply, subject to subsection (3).

(2) If, at any time that the person charged acted so as to fall within subsection (1)(a), that person was aware of the course of action or intended course

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of action having the consequence that the relevant arrangements were abusive tax arrangements within the meaning of sub-paragraph 3(2) of Schedule 16 of Finance (No. 2) Act 2017, the actions of that person in respect of the relevant arrangements shall be deemed to have been dishonest.

(3) Subsection (2) shall not apply if the person charged proves that they held in good faith the belief that the course of action or intended course of action was reasonable in the circumstances.””

***Member’s explanatory statement***

*This amendment would cause promoters of tax avoidance schemes which are abusive (defined in existing legislation to mean schemes where it is not reasonable to regard the scheme as a reasonable course of action) to be treated as acting dishonestly for the purposes of criminal prosecution of tax offences, without dishonesty having to be separately proved by the prosecution.*

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Alison Thewliss

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**NC14**

To move the following Clause—

**“Review of changes to construction industry scheme**

- (1) The Chancellor of the Exchequer must review the impact on investment in parts of the United Kingdom and regions of England of the changes made to the construction industry scheme by section 30 and schedule 6 of this Act and lay a report of that review before the House of Commons within six months of the passing of this Act.
- (2) A review under this section must consider the effects of the provisions on—
  - (a) business investment,
  - (b) employment,
  - (c) productivity,
  - (d) GDP growth, and
  - (e) poverty.
- (3) In this section—

“parts of the United Kingdom” means—

  - (a) England,
  - (b) Scotland,



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(c) Wales, and  
(d) Northern Ireland;  
and “regions of England” has the same meaning as that used by the Office for National Statistics.”

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Alison Thewliss

**NC15**

To move the following Clause—

**“Review of effect on tax revenues**

- (1) The Chancellor of the Exchequer must review the effects on tax revenues of section 115 and schedule 27, and sections 117 to 121 and schedules 29 to 32 of this Act, and lay a report of that review before the House of Commons within six months of the passing of this Act.
- (2) A review under this section must consider—
  - (a) the expected change in corporation and income tax paid attributable to the provisions; and
  - (b) an estimate of any change, attributable to the provisions, in the difference between the

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amount of tax required to be paid to the Commissioners and the amount paid.

- (3) The reference to tax required to be paid in subsection 2(b) includes taxes payable by the owners and employees of Scottish limited partnerships.”

***Member’s explanatory statement***

*This new clause would require the Chancellor of the Exchequer to review the effect on public finances, and on reducing the tax gap, of Clause 115 and Schedule 27, and Clauses 117 to 121 and Schedules 29 to 32, and to include in the review consideration of the taxes payable by owners and employees of Scottish limited partnerships.*

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Dan Carden

**NC18**

To move the following Clause—

**“Ministerial statement on progress towards full, public, country by country reporting**

The Chancellor of the Exchequer must within six months of Royal Assent make a ministerial

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statement on progress towards full, public, country by country reporting by companies of profits and costs incurred in the countries in which they operate.”

***Member’s explanatory statement***

*This new clause would require the Government to make a statement on progress with country by country reporting.*

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*Keir Starmer*

**NC29**

*To move the following Clause—*

**“Review of tax avoidance measures**

- (1) The Chancellor of the Exchequer must review the impact of Clauses 117 to 121 and Schedules 29 to 32 of this Act and lay a report of that review before the House of Commons within six months of the passing of this Act, and then annually for five further years.*
- (2) A review under this section must estimate the expected impact of sections 117 to 121 and Schedules 29 to 32 on—*

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*(a) levels of tax avoidance,  
(b) levels of tax evasion, and  
(c) reducing the tax gap in each tax year from 2021-22 to 2025-26.”*

***Member’s explanatory statement***

*This new clause would require the Government to review the impact of the provisions relating to tax avoidance and publish regular reports setting out their findings.*

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**CLAUSES 87 TO 89 AND SCHEDULES 16 AND 17; CLAUSES 90 AND 91; ANY NEW CLAUSES OR NEW SCHEDULES RELATING TO THE SUBJECT MATTER OF THOSE CLAUSES AND SCHEDULES**

Keir Starmer

**81**

Clause **87**, page **116**, leave out lines 22 to 25

***Member’s explanatory statement***

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*This amendment would mean that the Stamp Duty Land Tax (Temporary Relief) Act 2020 no longer applies to additional dwellings.*

*Keir Starmer*

**NC26**

*To move the following Clause—*

***“Equality impact analysis***

- (1) The Chancellor of the Exchequer must review the equality impact of sections 87 to 89 and schedule 16 and 17 of this Act and lay a report of that review before the House of Commons within six months of the passing of this Act.
- (2) A review under this section must consider the impact of those sections on—
  - (a) households at different levels of income,
  - (b) people with protected characteristics (within the meaning of the Equality Act 2010),
  - (c) the Treasury’s compliance with the public sector equality duty under section 149 of the Equality Act 2010, and
  - (d) equality in England, Northern Ireland and in different regions of England.

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- (3) A review under this section must provide a separate analysis in relation to each of the following matters—
- (a) the temporary period for reduced rates on residential property,
  - (b) increased rates for non-resident transactions, and
  - (c) relief from higher rate charge for certain housing co-operatives etc.
- (4) In this section “regions of England” has the same meaning as that used by the Office for National Statistics.”

***Member’s explanatory statement***

*This new clause requires the Chancellor of the Exchequer to carry out and publish a review of the effects of sections 87 to 89 and schedules 16 and 17 of the Bill on equality in relation to households with different levels of income, people with protected characteristics, the Treasury’s public sector equality duty and on a geographical basis.*

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*Keir Starmer*

**NC27**

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*To move the following Clause—*

***“Fiscal and economic impact of 2% non-resident surcharge***

- (1) The Chancellor of the Exchequer must review the impact of section 88 and schedule 16 and lay a report of that review before the House of Commons within six months of the passing of this Act and once a year thereafter.
- (2) A review under this section must estimate the expected impact of section 88 and schedule 16 on—
  - (a) Stamp Duty Land Tax revenue at the increased rates of 2%, and what the revenue impact would have been if the rate had been 3%,
  - (b) residential property prices, and
  - (c) affordability of residential property.”

***Member’s explanatory statement***

*This new clause would require the Government to report on the effect of the 2% stamp duty land tax non-resident surcharge on tax revenues and on the price and affordability of property.*

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*CLAUSES 92 TO 96 AND SCHEDULE 18; CLAUSE 97 AND SCHEDULE 19; CLAUSES 128 TO 130; ANY NEW CLAUSES OR NEW SCHEDULES RELATING TO THE SUBJECT MATTER OF THOSE CLAUSES AND SCHEDULES*

Alison Thewliss

**16**

Clause **92**, page **126**, line **7**, leave out “30th September 2021” and insert “31<sup>st</sup> December 2021”.

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Alison Thewliss

**64**

Clause **93**, page **127**, line **21**, leave out “substitute for the period for the time being mentioned there such other” and insert “increase the”

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Alison Thewliss

**NC16**

To move the following Clause—

**“Review of changes to VAT**



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- (1) The Chancellor of the Exchequer must review the impact on investment in parts of the United Kingdom and regions of England of the changes made to VAT by sections 92 and 93 of this Act and lay a report of that review before the House of Commons within six months of the passing of this Act.
- (2) A review under this section must consider the effects of the provisions on—
  - (a) business investment,
  - (b) employment,
  - (c) productivity,
  - (d) GDP growth, and
  - (e) poverty.
- (3) A review under this section must consider the following scenarios—
  - (a) the extension of temporary 5% reduced rate for hospitality and tourism sectors is continued until 30th September 2021, and
  - (b) the extension of temporary 5% reduced rate for hospitality and tourism sectors is continued until 31st December 2021.
- (4) In this section “parts of the United Kingdom” means—

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- (a) England,
- (b) Scotland,
- (c) Wales, and
- (d) Northern Ireland;

and “regions of England” has the same meaning as that used by the Office for National Statistics.”

***Member’s explanatory statement***

*This new clause would require a review of the impact on investment of extending the 5% rate of VAT till the end of September versus the year end.*

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Keir Starmer

**NC30**

To move the following Clause—

**“Review into the effects of replacement of LIBOR**

- (1) The Chancellor of the Exchequer must undertake a review within six months of the passing of this Act of the effects of sections 128 and 129.
- (2) This review must consider—
  - (a) the implications for tax revenue,
  - (b) effects on financial stability, and

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(c) effects on businesses that use LIBOR as a benchmark, including *businesses offering supply chain finance.*”

***Member’s explanatory statement***

*This new clause would require a review into the effects of the provisions of the Bill about replacing LIBOR.*

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ORDER OF THE HOUSE [13 APRIL 2021]

That the following provisions shall apply to the Finance (No. 2) Bill:

Committal

1. The following shall be committed to a Committee of the whole House—
  - (a) Clauses 1 to 5 (income tax charge, rates etc);
  - (b) Clauses 6 to 14 and Schedule 1 (corporation tax charge and rates, rate of diverted profits tax and capital allowances: super-deductions etc);

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- (c) Clauses 24 to 26 (employment income: provisions relating to coronavirus);
- (d) Clause 28 (pensions: freezing the standard lifetime allowance);
- (e) Clause 30 and Schedule 6 (construction industry scheme);
- (f) Clauses 31 to 33 (coronavirus support payments etc);
- (g) Clause 36 and Schedule 7 (corporation tax: hybrid and other mismatches);
- (h) Clause 40 (capital gains tax: annual exempt amount);
- (i) Clause 41 (capital gains tax: hold-over relief for foreign controlled companies);
- (j) Clause 86 (inheritance tax: rate bands for tax years 2021-22 to 2025- 26);
- (k) Clauses 87 to 89 and Schedules 16 and 17 (stamp duty land tax);
- (l) Clauses 90 and 91 (annual tax on enveloped dwellings);
- (m) Clauses 92 to 96 and Schedule 18 (value added tax)
- (n) Clause 97 and Schedule 19 (customs duty);

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- (o) Clauses 109 to 111 and Schedules 21 and 22 (freeports);
- (p) Clause 115 and Schedule 27 (follower notice penalties);
- (q) Clauses 117 to 121 and Schedules 29 to 32 (avoidance and conditionality);
- (r) Clauses 128 to 130 (banking);
- (s) any new Clauses or new Schedules relating to—
  - (i) the impact of any provision on the financial resources of families or to the subject matter of Clauses 1 to 5, 24 to 26, 28, 31 to 33, 40 and 86;
  - (ii) the subject matter of Clauses 6 to 14 and Schedule 1;
  - (iii) the impact of any provision on regional economic development;
  - (iv) tax avoidance or evasion;
  - (v) the subject matter of Clauses 87 to 89 and Schedules 16 and 17 and Clauses 90 and 91;
  - (vi) the subject matter of Clauses 92 to 96 and Schedule 18, Clause 97 and Schedule 19 and Clauses 128 to 130.

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

2. The remainder of the Bill shall be committed to a Public Bill Committee.

*Proceedings in Committee of the whole House*

3. Proceedings in Committee of the whole House shall be completed in two days.
4. The proceedings—
  - (a) shall be taken on each of those days in the order shown in the first column of the following Table, and
  - (b) shall (so far as not previously concluded) be brought to a conclusion at the times specified in the second column of the Table.

<i>Proceedings</i>	<i>Time for conclusion of proceedings</i>
<i>First day</i>	
Clauses 1 to 5, 24 to 26, 28, 31 to 33, 40 and 86; any new Clauses or new Schedules relating to the impact of any provision on the	2 hours from commencement of proceedings on the Bill on the first day

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financial resources of families or to the subject matter of those Clauses	
Clauses 6 to 14 and Schedule 1; any new Clauses or new Schedules relating to the subject matter of those Clauses and Schedule	4 hours from commencement of proceedings on the Bill on the first day
Clauses 109 to 111 and Schedules 21 and 22; and new Clauses or new Schedules relating to the impact of any provision on regional economic development	6 hours from commencement of proceedings on the Bill on the first day Second day
Clause 30 and Schedule 6; Clause 36 and Schedule 7; Clause 41; Clause 115 and Schedule 27; Clauses 117 to 121 and Schedules 29 to 32; any	2 hours from commencement of proceedings on the Bill on the second day

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<p>new Clauses or new Schedules relating to tax avoidance or evasion</p>	
<p>Clauses 87 to 89 and Schedules 16 and 17; Clauses 90 and 91; any new Clauses or new Schedules relating to the subject matter of those Clauses and Schedules</p>	<p>4 hours from commencement of proceedings on the Bill on the second day</p>
<p>Clauses 92 to 96 and Schedule 18; Clause 97 and Schedule 19; Clauses 128 to 130; any new Clauses or new Schedules relating to the subject matter of those Clauses and Schedules</p>	<p>6 hours from commencement of proceedings on the Bill on the second day</p>



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5. Proceedings in the Public Bill Committee shall (so far as not previously concluded) be brought to a conclusion on Thursday 6 May 2021.
6. The Public Bill Committee shall have leave to sit twice on the first day on which it meets.
7. When the provisions of the Bill considered, respectively, by the Committee of the whole House and by the Public Bill Committee have been reported to the House, the Bill shall be proceeded with as if it had been reported as a whole to the House from the Public Bill Committee.

*Proceedings on Consideration and Third Reading*

8. Proceedings on Consideration shall (so far as not previously concluded) be brought to a conclusion one hour before the moment of interruption on the day on which proceedings on Consideration are commenced.
9. Proceedings on Third Reading shall (so far as not previously concluded) be brought to a conclusion at the moment of interruption on that day.

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*Programming committee*

10. Standing Order No. 83B (Programming committees) shall not apply to proceedings in Committee of the whole House or to proceedings on Consideration and Third Reading.
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