

## 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

Tuesday 27 April at 9.25am and 2.00 pm, Room 14

#### Chairs' provisional selection and grouping of Amendments

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

#### 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 + 24 [SNP] +  
schedule 23 stand part + schedule 24  
stand part + Clause 113 stand part + 3  
to 10 [SNP] + 25 [SNP] + 11 to 14 [SNP]  
+ schedule 25 stand part + clause 114  
stand part + 26 [Opposition] +  
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 for debate

NC14 [SNP] – matter already debated

NC15 [SNP] – matter already debated

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

26 April 2021