



# House of Commons

## NOTICES OF AMENDMENTS

given up to and including

**Wednesday 14 April 2021**

*New Amendments handed in are marked thus ★*

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

*Amendments tabled since the last publication: 1 to 15*

### **PUBLIC BILL COMMITTEE**

### **FINANCE (No. 2) BILL**

**(Except 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 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)**

#### **NOTE**

**This document includes all amendments tabled to date and includes any withdrawn amendments at the end. The amendments have been arranged in the order in which they relate to the Bill.**

Alison Thewliss  
Peter Grant  
Owen Thompson

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★ Clause 15, page 9, line 16, at end insert—

“(3) In paragraph 2(3) of Schedule 13 of that Act—

(a) after “second straddling period is” insert “the greater of (a)” and

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**Finance (No. 2) Bill, *continued***

- (b) after “of that sub-paragraph” add “and (b) the amount (if any) by which the maximum allowance under section 51A of CAA 2001 had there been no temporary increase in the allowance exceeds the annual investment allowance qualifying expenditure incurred before 1 January 2022.”

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Alison Thewliss  
Peter Grant  
Owen Thompson

- ★ Clause 22, page 17, line 17, after “then” and before “ – ” insert “where it is to the benefit of the employee the following calculation may be used” 1

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Alison Thewliss  
Peter Grant  
Owen Thompson

- ★ Schedule 2, page 101, line 36, at end insert— 2  
 “(5A) Insert after Section 127(3A) of ITA 2007:  
 “(3B) Sub-section (3A) does not apply to losses incurred in a UK furnished holiday lettings business in the tax years 2020/21 and 2021/22.””

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Alison Thewliss  
Peter Grant  
Owen Thompson

- ★ Schedule 25, page 264, line 9, leave out “15” and insert “30” 3

Alison Thewliss  
Peter Grant  
Owen Thompson

- ★ Schedule 25, page 264, line 11, leave out “15” and insert “30” 4

Alison Thewliss  
Peter Grant  
Owen Thompson

- ★ Schedule 25, page 264, line 12, leave out “15” and insert “30” 5

Alison Thewliss  
Peter Grant  
Owen Thompson

- ★ Schedule 25, page 264, line 15, leave out paragraph 5 6



**Finance (No. 2) Bill, continued**

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);
  - (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);
  - (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.
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.

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**Finance (No. 2) Bill, *continued***

<i>Proceedings</i>	<i>Time for conclusion of proceedings</i>
First day	
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 financial resources of families or to the subject matter of those Clauses	2 hours from commencement of proceedings on the Bill on the first day
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 new Clauses or new Schedules relating to tax avoidance or evasion	2 hours from commencement of proceedings on the Bill on the second day
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	4 hours from commencement of proceedings on the Bill on the second day
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	6 hours from commencement of proceedings on the Bill on the second day

*Proceedings in Public Bill Committee etc*

- Proceedings in the Public Bill Committee shall (so far as not previously concluded) be brought to a conclusion on Thursday 6 May 2021.
- The Public Bill Committee shall have leave to sit twice on the first day on which it meets.
- 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.

**Finance (No. 2) Bill, *continued****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.

*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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