



House of Commons

NOTICES OF AMENDMENTS

given up to and including

Thursday 15 April 2021

New Amendments handed in are marked thus ★

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

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This document includes all amendments tabled to date and includes any withdrawn amendments at the end.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 accordance with the Order to be proposed by Jesse Norman.

Jesse Norman

To move, That the Bill be considered in the following order, namely: Clauses 15 to 18; Schedule 2; Clause 19; Schedules 3 and 4; Clauses 20 to 23; Clause 27; Clause 29; Schedule 5; Clauses 34 and 35; Clause 37; Schedule 8; Clauses 38 to 39; Clauses 42 to 59; Schedule 9; Clauses 60 and 61; Schedule 10; Clause 62; Schedule 11; Clauses 63 and 64; Schedule 12; Clauses 65 to 71; Schedule 13; Clauses 72 to 80; Schedule 14; Clauses 81 and 82; Schedule 15; Clauses 83 to 85; Clause 98; Schedule 20; Clauses 99 to 108; Clause 112; Schedules 23 and 24; Clause 113; Schedule 25; Clause 114; Schedule 26; Clause 116; Schedule 28; Clauses 122 to 124; Schedule 33; Clauses 125 to 127; Clauses 131 and 132; new Clauses; new Schedules; remaining proceedings on the Bill.

Finance (No. 2) Bill, *continued*

Jesse Norman

To move, That, subject to the discretion of the Chair, any written evidence received by the Committee shall be reported to the House for publication.

Alison Thewliss
Peter Grant
Owen Thompson

15

☆ 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
 - (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

2

☆ Schedule 2, page 101, line 36, at end insert—

“(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

1

☆ 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”

Alison Thewliss
Peter Grant
Owen Thompson

3

☆ Schedule 25, page 264, line 9, leave out “15” and insert “30”

Finance (No. 2) Bill, *continued*

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

Alison Thewliss
Peter Grant
Owen Thompson

☆ Schedule 25, page 264, line 31, leave out paragraph 6

7

Alison Thewliss
Peter Grant
Owen Thompson

☆ Schedule 25, page 264, line 40, leave out paragraph 7

8

Alison Thewliss
Peter Grant
Owen Thompson

☆ Schedule 25, page 265, line 8, leave out “Second”

9

Alison Thewliss
Peter Grant
Owen Thompson

☆ Schedule 25, page 265, line 26, leave out “Second”

10

Alison Thewliss
Peter Grant
Owen Thompson

☆ Schedule 25, page 265, line 36, leave out sub-paragraph (2)

11

Alison Thewliss
Peter Grant
Owen Thompson

☆ Schedule 25, page 266, line 16, leave out sub-sub-paragraph (a)

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Finance (No. 2) Bill, *continued*

Alison Thewliss
Peter Grant
Owen Thompson

- ☆ Schedule 25, page 266, line 22, leave out sub-sub-paragraph (c) 13

Alison Thewliss
Peter Grant
Owen Thompson

- ☆ Schedule 25, page 266, line 23, leave out sub-sub-paragraph (d) 14

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;

Finance (No. 2) Bill, continued

- (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.

*Proceedings**Time for conclusion of proceedings*

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

Finance (No. 2) Bill, *continued*

<i>Proceedings</i>	<i>Time for conclusion of proceedings</i>
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

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.

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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