



# House of Commons

## NOTICES OF AMENDMENTS

given up to and including

**Monday 19 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: 16 to 23 and NC1 to NC13*

### 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**This document includes all amendments tabled to date and includes any withdrawn amendments at the end.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;

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

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.

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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.

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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.”
- 

Jesse Norman

16

★ Schedule 2, page 101, line 34, leave out sub-paragraph (5)

***Member’s explanatory statement***

*This amendment clarifies that relief under Part 1 of Schedule 2 to the Bill is not available to a furnished holiday lettings business that is treated as a trade under section 127 of the Income Tax Act 2007.*

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.”

***Member’s explanatory statement***

*This amendment would allow for the extend carry back rule to apply to losses incurred in UK furnished holiday letting businesses.*

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Finance (No. 2) Bill, *continued*

James Murray  
Abena Oppong-Asare  
Jeff Smith

- ★ Clause 20, page 13, line 20, leave out “6 April 2023” and insert “6 April 2026” 23

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

**Member’s explanatory statement**

*This amendment would ensure that, in new subsection 402D(6A) ITEPA03 to be inserted by FB clause 22(7), the method of calculating post-employment notice pay (PENP) for certain employees paid by equal monthly instalments whose post-employment notice period is not a whole number of months continues to be an alternative method that can be used if it benefits the employee, rather than being compulsory.*

Jesse Norman

- ★ Schedule 5, page 116, line 25, after “36(7)(b)” insert “or 87(7)(b)” 17

**Member’s explanatory statement**

*This amendment ensures that the new paragraph 2(9) of Schedule 28 to the Finance Act 2004 (inserted by paragraph 20 of Schedule 5 to the Bill), which deals with benefits payable by a collective money purchase scheme in the event of its being wound up, operates correctly in relation to a scheme governed by the law of Northern Ireland.*

Jesse Norman

- ★ Schedule 5, page 116, line 32, after “36(7)(b)” insert “or 87(7)(b)” 18

**Member’s explanatory statement**

*This amendment ensures that the new paragraph 2(10) of Schedule 28 to the Finance Act 2004 (inserted by paragraph 20 of Schedule 5 to the Bill), which deals with benefits payable by a collective money purchase scheme in the event of its being wound up, operates correctly in relation to a scheme governed by the law of Northern Ireland.*

James Murray  
Abena Oppong-Asare  
Jeff Smith

- ★ Clause 47, page 26, line 4, at end insert— 20

“(6) Before making regulations under subsection (5), the Commissioners must consult—

- (a) industry representatives,

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

- (b) environmental NGOs, and
  - (c) any other relevant individuals or organisations.
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James Murray  
Abena Oppong-Asare  
Jeff Smith

22

- ★ Clause 84, page 47, line 20, leave out subsections (5) to (11) and insert—
- “(4A) Any statutory instrument containing regulations under this Part may not be made unless a draft has been laid before and approved by resolution of each House of Parliament.”

James Murray  
Abena Oppong-Asare  
Jeff Smith

21

- ★ Clause 84, page 48, line 3, at end insert—
- “(12) Before making regulations under this Part the Commissioners must consult with—
- (a) industry representatives,
  - (b) environmental NGOs, and
  - (c) any other relevant individuals or organisations.
- (13) Regulations made under this Part must pay regard to the principles of waste hierarchy and circular economy.”
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Alison Thewliss  
Peter Grant  
Owen Thompson

3

- Schedule 25, page 264, line 9, leave out “15” and insert “30”
- Member’s explanatory statement***
- This amendment would remove the proposed penalties at 15 and 30 days after the due date.*

Alison Thewliss  
Peter Grant  
Owen Thompson

4

- Schedule 25, page 264, line 11, leave out “15” and insert “30”
- Member’s explanatory statement***
- This amendment would remove the proposed penalties at 15 and 30 days after the due date.*

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Finance (No. 2) Bill, *continued*

Alison Thewliss  
Peter Grant  
Owen Thompson

5

Schedule 25, page 264, line 12, leave out “15” and insert “30”  
*Member’s explanatory statement*  
*This amendment would remove the proposed penalties at 15 and 30 days after the due date.*

Alison Thewliss  
Peter Grant  
Owen Thompson

6

Schedule 25, page 264, line 15, leave out paragraph 5  
*Member’s explanatory statement*  
*This amendment would remove the proposed penalties at 15 and 30 days after the due date.*

Alison Thewliss  
Peter Grant  
Owen Thompson

7

Schedule 25, page 264, line 31, leave out paragraph 6  
*Member’s explanatory statement*  
*This amendment would remove the proposed penalties at 15 and 30 days after the due date.*

Alison Thewliss  
Peter Grant  
Owen Thompson

8

Schedule 25, page 264, line 40, leave out paragraph 7  
*Member’s explanatory statement*  
*This amendment would remove the proposed penalties at 15 and 30 days after the due date.*

Alison Thewliss  
Peter Grant  
Owen Thompson

9

Schedule 25, page 265, line 8, leave out “Second”  
*Member’s explanatory statement*  
*This amendment would remove the proposed penalties at 15 and 30 days after the due date.*

Alison Thewliss  
Peter Grant  
Owen Thompson

10

Schedule 25, page 265, line 26, leave out “Second”  
*Member’s explanatory statement*  
*This amendment would remove the proposed penalties at 15 and 30 days after the due date.*

Alison Thewliss  
Peter Grant  
Owen Thompson

11

Schedule 25, page 265, line 36, leave out sub-paragraph (2)  
*Member’s explanatory statement*  
*This amendment would remove the proposed penalties at 15 and 30 days after the due date.*

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

Alison Thewliss  
Peter Grant  
Owen Thompson

12

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

***Member's explanatory statement***

*This amendment would remove the proposed penalties at 15 and 30 days after the due date.*

Alison Thewliss  
Peter Grant  
Owen Thompson

13

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

***Member's explanatory statement***

*This amendment would remove the proposed penalties at 15 and 30 days after the due date.*

Alison Thewliss  
Peter Grant  
Owen Thompson

14

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

***Member's explanatory statement***

*This amendment would remove the proposed penalties at 15 and 30 days after the due date.*

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Jesse Norman

19

★ Schedule 28, page 286, line 39, leave out from beginning to end of line 14 on page 287

***Member's explanatory statement***

*This amendment removes the provision that would have prevented an amount of VAT credit from carrying repayment interest under Schedule 54 to the Finance Act 2009 for a period referable to the raising and answering of an inquiry by HMRC or the correction by HMRC of errors or omissions in a VAT return.*

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Alison Thewliss  
Peter Grant  
Richard Thomson  
Owen Thompson

NC1

★ To move the following Clause—

**“Review of capital allowances and business reliefs**

- (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 by sections 15 to 20 and lay a report of that review before the House of Commons within six months of the passing of this Act.

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

- (2) A review under this section must compare estimated GDP in each of the next five years under the follow scenarios—
- (a) these provisions are enacted,
  - (b) these provisions are not enacted, and
  - (c) the UK fiscal stimulus package, as a percentage of GDP, mirrors that of the united States.
- (3) In this section— “parts of the United Kingdom” means—
- (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 report on the impact of the capital allowance provisions on GDP, comparing them with the impact of copying the level of fiscal intervention in the US.*

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Alison Thewliss  
Peter Grant  
Richard Thomson  
Owen Thompson

NC2

- ★ To move the following Clause—

**“Optional remuneration arrangements: statutory parental bereavement pay (review)”**

- (1) The Secretary of State shall, before 1 April 2022, publish a report on the impact of section 27.
- (2) The report in subsection (1) shall include consideration of the impact on—
  - (a) the take-up of statutory parental bereavement pay,
  - (b) revenues lost or gained due to tax avoidance, and
  - (c) productivity levels within the UK economy.”

**Member’s explanatory statement**

*This new clause would require the Secretary of State to publish a report about the impact of the measures in section 27, including take-up of statutory parental bereavement pay.*

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Alison Thewliss  
Peter Grant  
Richard Thomson  
Owen Thompson

NC3

- ★ To move the following Clause—

**“Review of impact of section 98”**

- (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 by section

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

98 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 progress towards the Government’s climate emissions targets.
- (3) In this section “parts of the United Kingdom” means—
  - (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 report on the effects of section 98 on progress towards the UK Government’s climate emissions targets.*

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Alison Thewliss  
Peter Grant  
Richard Thomson  
Owen Thompson

NC4

- ★ To move the following Clause—

**“Review of impact of section 104**

- (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 by section 104 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 the volume of gambling, including—
  - (a) the number of people who take part in gambling,
  - (b) the amount of money spent on gambling, and
  - (c) the gross gaming yield.
- (3) In this section “parts of the United Kingdom” means—
  - (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 report on the effects of section 104 on the volume of gambling.*

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

Alison Thewliss  
 Peter Grant  
 Richard Thomson  
 Owen Thompson

NC5

★ To move the following Clause—

**“Review of impact of sections 105, 106 and 108**

- (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 by sections 105, 106 and 108 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 progress towards the Government’s climate emissions targets.
- (3) In this section—
  - “parts of the United Kingdom” means—
    - (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 report on the effects of sections 105, 106 and 108 on progress towards the UK Government’s climate emissions targets.*

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Alison Thewliss  
 Peter Grant  
 Richard Thomson  
 Owen Thompson

NC6

★ To move the following Clause—

**“Penalties: review of effect on tax revenues**

- (1) The Chancellor of the Exchequer must review the effects on tax revenues of sections 112 to 114 and schedules 23 to 26 and schedule 28 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 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 a report on the impact of these provisions of the Bill on narrowing the tax gap by comparing: (a) the expected change in corporation and income tax paid attributable*

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

*to the provisions and (b) an estimate of any change, attributable to the provisions, in the difference between the amount of tax required to be paid to the Commissioners and the amount paid. In particular, this includes taxes payable by the owners and employees of Scottish limited partnerships.*

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Alison Thewliss  
Peter Grant  
Richard Thomson  
Owen Thompson

NC7

★ To move the following Clause—

**“HMRC powers: review of effect on tax revenues**

- (1) The Chancellor of the Exchequer must review the effects on tax revenues of sections 122 to 127 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 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 a report on the impact of these provisions of the Bill on narrowing the tax gap by comparing: (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 amount of tax required to be paid to the Commissioners and the amount paid. In particular, this includes taxes payable by the owners and employees of Scottish limited partnerships.*

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Alison Thewliss  
Peter Grant  
Richard Thomson  
Owen Thompson

NC8

★ To move the following Clause—

**“Report on Part 2**

- (1) The Secretary of State shall, before 1 April 2023, publish a report on the impact of the provisions in Part 2 of this Act.
- (2) The report in subsection (1) shall include consideration of the impact on—
  - (a) the rate of plastic recycling in the UK generally,
  - (b) the rate of PET plastic recycling in the UK,

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

- (c) the rate of Polypropylene plastic recycling in the UK, and
- (d) the rate of HDPE plastic recycling in the UK.
- (3) The report in subsection (1) shall include consideration of the impact on—
  - (a) the volume of plastic used in the UK,
  - (b) the volume of PET plastic used in the UK,
  - (c) the volume of Polypropylene plastic used in the UK, and
  - (d) the volume of HDPE plastic used in the UK.
- (4) The report in subsection (1) shall include consideration of the impact on—
  - (a) the volume of plastic stockpiling in the UK,
  - (b) the volume of PET plastic stockpiling in the UK,
  - (c) the volume of Polypropylene plastic stockpiling in the UK, and
  - (d) the volume of HDPE plastic stockpiling in the UK.
- (5) The report in subsection (1) shall consider whether—
  - (a) £200/tonne provides an economic incentive to change the content of packaging for those types of plastic specified in subsection (2),
  - (b) the economic incentive in subsection (5)(a) remains in the event of lower than average oil prices, and
  - (c) a tax escalator might be more efficacious.”

***Member’s explanatory statement***

*This new clause seeks a review of the efficacy of the proposed plastic packaging tax, with respect to whether the proposals will (a) increase use of certain plastics and (b) provide an incentive to recycle in the event of low oil prices.*

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James Murray  
Abena Oppong-Asare  
Jeff Smith

NC9

- ★ To move the following Clause—

**“Collective money purchase benefits (review)**

The Chancellor of the Exchequer must lay before the House of Commons within 24 months of the commencement of the first collective money purchase pension scheme a review of the impact of section 29 and schedule 5 of this Act, including its impact on the distribution of benefits within collective money purchase schemes according to the age of the members of the scheme.”

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Finance (No. 2) Bill, *continued*

James Murray  
Abena Oppong-Asare  
Jeff Smith

NC10

- ★ To move the following Clause—

**“Review of effects of section 18 and schedule 2**

- (1) The Chancellor of the Exchequer must review the impact of section 18 and schedule 2 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 estimate the expected impact of the provisions of section 18 and schedule 2 on—
  - (a) levels of tax avoidance,
  - (b) levels of tax evasion, and
  - (c) tax revenues.

***Member’s explanatory statement***

*This new clause would require the Government to review the impact of the provisions of clause 18 and schedule 2 on tax avoidance and evasion and tax revenues.*

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James Murray  
Abena Oppong-Asare  
Jeff Smith

NC11

- ★ To move the following Clause—

**“Rate review (plastic packaging tax)**

- (1) The Chancellor of the Exchequer must review the impact of section 45 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 estimate the expected impact of section 45 on—
    - (a) plastic packaging tax revenue,
    - (b) levels of recycled material (plastic and non-plastic) in packaging, and
    - (c) levels of reusability and recyclability of packaging material (plastic and non-plastic).
  - (3) A review under this section must also estimate the expected impact of increasing the rate set out in section 45 by £50 each year.
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**Finance (No. 2) Bill, *continued***

James Murray  
Abena Oppong-Asare  
Jeff Smith

NC12

★ To move the following Clause—

**“Plastic packaging components review**

- (1) The Chancellor of the Exchequer must review the impact of section 47 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 estimate the expected impact of section 47 on—
  - (a) plastic packaging tax revenue,
  - (b) levels of recycled material (plastic and non-plastic) in packaging, and
  - (c) levels of reusability and recyclability of packaging material (plastic and non-plastic).
- (3) A review under this section must also estimate the expected impact of—
  - (a) raising the 30% threshold in section 47 by 5% each year, and
  - (b) introducing a power to vary the 30% threshold in section 47 depending on the type of plastic packaging.

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James Murray  
Abena Oppong-Asare  
Jeff Smith

NC13

★ To move the following Clause—

**“Annual review (plastic packaging tax)**

- (1) The Chancellor of the Exchequer must review the impact of sections 42 to 85 and schedules 9 to 15 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 once a year thereafter.
  - (2) A review under this section must estimate the expected impact of sections 42 to 85 and schedules 9 to 15 on—
    - (a) levels of recycled material (plastic and non-plastic) in packaging,
    - (b) levels of reusability and recyclability of packaging material (plastic and non-plastic),
    - (c) the waste hierarchy,
    - (d) levels of carbon emissions, and
    - (e) progress towards a circular economy.”
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**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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