



SUPPLEMENT TO THE VOTES AND PROCEEDINGS

Tuesday 20 April 2021

COMMITTEE OF THE WHOLE HOUSE PROCEEDINGS

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 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)

[FIRST AND SECOND DAY]

GLOSSARY

This document shows the fate of each clause, schedule, amendment and new clause.

The following terms are used:

Added: New Clause agreed without a vote and added to the Bill.

Agreed to: agreed without a vote.

Agreed to on division: agreed following a vote.

Negated: rejected without a vote.

Negated on division: rejected following a vote.

Not called: debated in a group of amendments, but not put to a decision.

Not moved: not debated or put to a decision.

Question proposed: debate underway but not concluded.

Withdrawn after debate: moved and debated but then withdrawn, so not put to a decision.

Not selected: not chosen for debate by the Chair.

Finance (No. 2) Bill, *continued*

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

Clauses 1 to 4 agreed to.

John McDonnell
Richard Burgon
Jon Trickett
Rachel Hopkins
Ian Byrne
Kate Osborne

Zarah Sultana
Claudia Webbe
Ms Diane Abbott
Rebecca Long Bailey

Beth Winter
Apsana Begum
Kim Johnson

Paula Barker
Dawn Butler
Bell Ribeiro-Addy

Not called 2

Clause 5, page 2, line 16, leave out “2022-23”

John McDonnell
Richard Burgon
Jon Trickett
Rachel Hopkins
Ian Byrne
Kate Osborne

Zarah Sultana
Claudia Webbe
Ms Diane Abbott
Rebecca Long Bailey

Beth Winter
Apsana Begum
Kim Johnson

Paula Barker
Dawn Butler
Bell Ribeiro-Addy

Not called 3

Clause 5, page 2, line 18, leave out “2022-23”

John McDonnell
Richard Burgon
Jon Trickett
Rachel Hopkins
Ian Byrne
Kate Osborne

Zarah Sultana
Claudia Webbe
Ms Diane Abbott
Rebecca Long Bailey

Beth Winter
Apsana Begum
Kim Johnson

Paula Barker
Dawn Butler
Bell Ribeiro-Addy

Not called 4

Clause 5, page 2, line 25, leave out “2022-23”

Finance (No. 2) Bill, continued

John McDonnell
Richard Burgon
Jon Trickett
Rachel Hopkins
Ian Byrne
Kate Osborne

Zarah Sultana
Claudia Webbe
Ms Diane Abbott
Rebecca Long Bailey

Beth Winter
Apsana Begum
Kim Johnson

Paula Barker
Dawn Butler
Bell Ribeiro-Addy

Not selected 1

Page 2, line 15, leave out Clause 5

Clause agreed to on division.

Clauses 24 and 25 agreed to.

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not called 93

Clause 26, page 19, line 3, at end insert “, or for the presence of antibodies to SARS-CoV-2”

Clause 28 agreed to.

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not called 92

Clause 31, page 20, line 13, at end insert “, where the person who received the payment is not a qualifying person by virtue of Paragraph 5 of the direction given by the Treasury under section 76 of the Coronavirus Act 2020”

Bell Ribeiro-Addy
Richard Burgon
Ian Mearns
Ian Byrne
Zarah Sultana
Ms Diane Abbott

Claudia Webbe
John McDonnell
Mick Whitley

Dawn Butler
Tahir Ali
Rebecca Long Bailey

Kate Osborne
Apsana Begum

Not called 15

Clause 31, page 20, line 13, at end insert—

Finance (No. 2) Bill, *continued*

- “(4) The Chancellor of the Exchequer must, no later than 5 April 2022, lay before the House of Commons an equalities impact assessment of the provisions of this section, which must cover the impact of the provisions 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,
 - (d) equality in different parts of the United Kingdom and different regions of England, and
 - (e) child poverty.”

Clause agreed to.

Clauses 32 and 33, 40 and 86 agreed to.

John McDonnell
Richard Burgon
Jon Trickett
Rachel Hopkins
Ian Byrne
Kate Osborne

Zarah Sultana
Claudia Webbe
Ms Diane Abbott
Rebecca Long Bailey

Beth Winter
Apsana Begum
Kim Johnson

Paula Barker
Dawn Butler
Bell Ribeiro-Addy

Not selected NC3

To move the following Clause—

“Equalisation of capital gains tax rates with income tax rates

- (1) The Secretary of State shall, before 1 April 2022, publish a report on the impact of aligning the rates for capital gains tax with the rates for income tax.
 - (2) The report in subsection (1) shall include consideration of the impact on—
 - (a) tax revenues of such an alignment,
 - (b) revenues lost or gained due to tax avoidance, and
 - (c) productivity levels within the UK economy.”
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Finance (No. 2) Bill, continued

Richard Burgon
John McDonnell
Ms Diane Abbott
Jeremy Corbyn
Bell Ribeiro-Addy
Jon Trickett

Ian Lavery
Nadia Whittome
Ian Mearns
Mary Kelly Foy
Rebecca Long Bailey

Apsana Begum
Ian Byrne
Mick Whitley
Dawn Butler

Claudia Webbe
Kate Osborne
Zarah Sultana

Not called NC7

To move the following Clause—

“Assessment of revenue effects of supplementary income tax rate

The Chancellor of the Exchequer must, no later than 31 October 2021, lay before the House of Commons an assessment of the effects on tax revenues of introducing a supplementary rate of income tax, charged at a rate of 55%, above a threshold of £200,000.”

Bell Ribeiro-Addy
Zarah Sultana
Apsana Begum
Claudia Webbe
Richard Burgon
Ian Byrne

Jon Trickett
Dawn Butler
Mary Kelly Foy
Ms Diane Abbott
John McDonnell
Rebecca Long Bailey

Mick Whitley
Grahame Morris
Nadia Whittome
Beth Winter

Ian Mearns
Kate Osborne
Jeremy Corbyn
Ian Lavery

Not called NC8

To move the following Clause—

“Equalities impact assessment and distributional analysis of tax thresholds

The Chancellor of the Exchequer must, no later than 5 April 2022, lay before the House of Commons an equalities impact assessment of existing income tax thresholds and a distributional analysis of—

- (a) the effect of reducing the income tax threshold for the additional rate to £80,000, and
- (b) the effect of introducing a supplementary rate of income tax, charged at a rate of 50%, above a threshold of £125,000.”

Finance (No. 2) Bill, continued

Alison Thewliss
 Peter Grant
 Owen Thompson
 Richard Thomson

Negated on division NC10

To move the following Clause—

“Review of changes to coronavirus support payments etc

- (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 coronavirus support payments etc by sections 31, 32 and 33 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 coronavirus job retention scheme and the self-employment income support scheme are continued until 30th September 2021, and
 - (b) the coronavirus job retention scheme and self-employment income support scheme are continued until 31st December 2021.
- (4) 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.”

Alison Thewliss
 Peter Grant
 Owen Thompson
 Richard Thomson

Not called NC11

To move the following Clause—

“Review of changes relating to cycles and cyclist’s safety equipment

- (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 25 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,

Finance (No. 2) Bill, continued

- (c) productivity,
 - (d) GDP growth,
 - (e) poverty, and
 - (f) carbon emissions.
- (3) A review under this section must consider the following scenarios—
- (a) the cost of a cycle is made an allowable expense on self-assessment tax return forms, and
 - (b) the cost of a cycle is not an allowable expense on self-assessment tax return forms.
- (4) 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.”

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not called **NC12**

To move the following Clause—

“Review of impact of section 40 on equalities

- (1) The Chancellor of the Exchequer must conduct an equality impact assessment of section 40 and lay this before the House of Commons within six months of Royal Assent.
- (2) This assessment must consider the expected impact of section 40 on individuals and groups with protected characteristics under the Equality Act 2010.”

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not called **NC22**

To move the following Clause—

“Review of impact of section 40

- (1) The Chancellor of the Exchequer must review the impact of section 40 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) the regional distribution of capital gains in the UK, and

Finance (No. 2) Bill, *continued*

- (b) projected receipts.
- (3) A review under this section must consider the following scenarios—
 - (a) capital gains tax rates are changed so as to be equal to those of income tax, and
 - (b) capital gains tax rates remain at the level in this Act.”

Keir Starmer
 Anneliese Dodds
 James Murray
 Abena Opong-Asare
 Pat McFadden
 Mr Nicholas Brown

Seema Malhotra

Negated on division **NC23**

To move the following Clause—

“Equality impact analysis

- (1) The Chancellor of the Exchequer must review the equality impact of sections 1 to 5, 24 to 26, 28, 31 to 33, 40 and 86 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 impact of those sections on households at different levels of income,
 - (b) the impact of those sections on people with protected characteristics (within the meaning of the Equality Act 2010),
 - (c) the impact of those sections on the Treasury’s compliance with the public sector equality duty under section 149 of the Equality Act 2010, and
 - (d) the impact of those sections on equality in different parts of the United Kingdom and different regions of England.
- (3) A review under this section must give a separate analysis in relation to the following matters—
 - (a) income tax,
 - (b) employment income,
 - (c) coronavirus support payments,
 - (d) pension schemes,
 - (e) investments, and
 - (f) inheritance tax.
- (4) 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.”

Finance (No. 2) Bill, continued

CLAUSES 6 TO 14 AND SCHEDULE 1; ANY NEW CLAUSES OR NEW SCHEDULES RELATING TO THE SUBJECT MATTER OF THOSE CLAUSES AND SCHEDULE

Clauses 6 to 8 agreed to.

John McDonnell
Richard Burgon
Jon Trickett
Rachel Hopkins
Ian Byrne
Kate Osborne

Zarah Sultana
Claudia Webbe
Ms Diane Abbott
Rebecca Long Bailey

Beth Winter
Apsana Begum
Kim Johnson

Paula Barker
Dawn Butler
Bell Ribeiro-Addy

Not called **11**

Clause 9, page 3, line 35, leave out “130%” and insert “18%”

Keir Starmer
Anneliese Dodds
James Murray
Abena Opong-Asare
Pat McFadden
Mr Nicholas Brown

Seema Malhotra

Negatived on division **79**

Clause 9, page 4, line 2, at end insert “provided that any such company which has more than £1 million in qualifying expenditure must also—

- (i) adhere to International Labour Organisation convention 98 on the right to organise and collective bargaining,
- (ii) be certified or be in the process of being certified by the Living Wage Foundation as a living wage employer, and
- (iii) not be liable to the digital services tax”.

Keir Starmer
Anneliese Dodds
James Murray
Abena Opong-Asare
Pat McFadden
Mr Nicholas Brown

Seema Malhotra

Not called **80**

Clause 9, page 4, line 2, at end insert “provided that any such company which has more than £1 million in qualifying expenditure must also make a climate-related financial disclosure in line with the recommendations of the Task Force on Climate-related Financial Disclosures within the 2021/22 tax year”.

Finance (No. 2) Bill, *continued*

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not called 66

Clause 9, page 4, line 6, at end insert “, except general exclusion 6”

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not called 67

Clause 9, page 4, line 21, at end insert “, except general exclusion 6”

Ben Lake
Liz Saville Roberts
Hywel Williams
Caroline Lucas

Not called 53

Clause 9, page 5, line 15, at end insert—

“(11) The Chancellor of the Exchequer must, no later than 5 April 2022, lay before the House of Commons a report—

- (a) analysing the fiscal and economic effects of Government relief under the capital allowances super-deduction scheme since the inception of the scheme, and the changes in those effects which it estimates will occur as a result of the provisions of this section, in respect of—
 - (i) each NUTS 1 statistical region of England and England as a whole,
 - (ii) Scotland,
 - (iii) Wales, and
 - (iv) Northern Ireland,
- (b) assessing how the capital allowance super-deduction scheme is furthering efforts to mitigate climate change, and any differences in the benefit of this funding in respect of—
 - (i) each NUTS 1 statistical region of England and England as a whole,
 - (ii) Scotland,
 - (iii) Wales, and
 - (iv) Northern Ireland.”

Dame Margaret Hodge
Dan Carden
Caroline Lucas
Mr Andrew Mitchell
Dr Rupa Huq
Nigel Mills

Catherine McKinnell

Alison Thewliss

Not called 78

Clause 9, page 5, line 15, at end insert—

“(11) Expenditure shall not be qualifying expenditure under this section if it is incurred by a member of a group which is required to publish a tax strategy in compliance with Schedule 19 of the Finance Act 2016, unless any tax strategy published in

Finance (No. 2) Bill, continued

compliance with that Schedule after the coming into force of this Act includes any relevant country-by-country report.

- (12) “Country-by-country report” has the meaning given by the Taxes (Base Erosion and Profit Shifting) (Country-by-Country Reporting) Regulations 2016.
- (13) A country-by-country report is relevant if it—
- (a) was filed or required to be filed by the group in compliance with those Regulations on or before the date of publication of the tax strategy, or would have been so required if the head of the group were resident in the United Kingdom for tax purposes, and
 - (b) has not already been included in a tax strategy published by the group.”

John McDonnell
Richard Burgon
Jon Trickett
Rachel Hopkins
Ian Byrne
Kate Osborne

Zarah Sultana
Claudia Webbe
Ms Diane Abbott
Rebecca Long Bailey

Beth Winter
Apsana Begum
Kim Johnson
Caroline Lucas

Paula Barker
Dawn Butler
Bell Ribeiro-Addy

Not selected 5

Page 3, line 27, leave out Clause 9

Clause agreed to.

John McDonnell
Richard Burgon
Jon Trickett
Rachel Hopkins
Ian Byrne
Kate Osborne

Zarah Sultana
Claudia Webbe
Ms Diane Abbott
Rebecca Long Bailey

Beth Winter
Apsana Begum
Kim Johnson
Caroline Lucas

Paula Barker
Dawn Butler
Bell Ribeiro-Addy

Not selected 6

Page 5, line 16, leave out Clause 10

Clause agreed to.

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not called 63

Clause 11, page 6, line 17, at end insert—

Finance (No. 2) Bill, *continued*

- “(6) This section does not apply to a person who is entitled to pay corporation tax at the standard small profits rate, as set out in Part 3A of CTA 2010, as inserted by Schedule 1, for any part of the chargeable period in question.”

John McDonnell
Richard Burgon
Jon Trickett
Rachel Hopkins
Ian Byrne
Kate Osborne

Zarah Sultana
Claudia Webbe
Ms Diane Abbott
Rebecca Long Bailey

Beth Winter
Apsana Begum
Kim Johnson
Caroline Lucas

Paula Barker
Dawn Butler
Bell Ribeiro-Addy

Not selected 7

Page 5, line 43, leave out Clause 11

Clause agreed to.

John McDonnell
Richard Burgon
Jon Trickett
Rachel Hopkins
Ian Byrne
Kate Osborne

Zarah Sultana
Claudia Webbe
Ms Diane Abbott
Rebecca Long Bailey

Beth Winter
Apsana Begum
Kim Johnson
Caroline Lucas

Paula Barker
Dawn Butler
Bell Ribeiro-Addy

Not selected 8

Page 6, line 18, leave out Clause 12

Clause agreed to.

John McDonnell
Richard Burgon
Jon Trickett
Rachel Hopkins
Ian Byrne
Kate Osborne

Zarah Sultana
Claudia Webbe
Ms Diane Abbott
Rebecca Long Bailey

Beth Winter
Apsana Begum
Kim Johnson
Caroline Lucas

Paula Barker
Dawn Butler
Bell Ribeiro-Addy

Not selected 9

Page 7, line 23, leave out Clause 13

Finance (No. 2) Bill, continued*Clause agreed to.*

John McDonnell
Richard Burgon
Jon Trickett
Rachel Hopkins
Ian Byrne
Kate Osborne

Zarah Sultana
Claudia Webbe
Ms Diane Abbott
Rebecca Long Bailey

Beth Winter
Apsana Begum
Kim Johnson
Caroline Lucas

Paula Barker
Dawn Butler
Bell Ribeiro-Addy

Not selected **10**

Page **8**, line **17**, leave out Clause 14

Clause agreed to.

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not called **55**

Schedule **1**, page **85**, line **10**, leave out from “period if it is” to the end of line 30 and insert “a related 51% group company of that company in the accounting period as defined by section 279F of CTA 2010.”

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not called **56**

Schedule **1**, page **93**, line **29**, leave out paragraph 11

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not called **57**

Schedule **1**, page **94**, line **5**, leave out sub-sub-paragraph (a)

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not called **58**

Schedule **1**, page **94**, line **14**, leave out sub-paragraph (3)

Finance (No. 2) Bill, *continued*

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Schedule 1, page 94, line 22, leave out paragraphs 15 to 17

Not called 59

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Schedule 1, page 95, line 5, leave out paragraphs 20 and 21

Not called 60

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Schedule 1, page 96, line 44, leave out paragraph 30

Not called 61

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Schedule 1, page 97, line 22, leave out sub-sub-paragraph (e)

Not called 62

Schedule agreed to.

John McDonnell
Richard Burgon
Jon Trickett
Rachel Hopkins
Ian Byrne
Kate Osborne

Zarah Sultana
Claudia Webbe
Ms Diane Abbott
Rebecca Long Bailey

Beth Winter
Apsana Begum
Kim Johnson
Caroline Lucas

Paula Barker
Dawn Butler
Bell Ribeiro-Addy

Not called NC1

To move the following Clause—

“Eligibility for super-deduction

- (1) Only employers that meet the criteria in subsection (2) shall benefit from the provisions relating to capital allowance super-deductions in sections 9 to 14.
- (2) The criteria are that the employer—
 - (a) recognises a trade union for the purposes of collective bargaining with its workforce, and

Finance (No. 2) Bill, continued

- (b) is certified by the Living Wage Foundation as a living wage employer.”

John McDonnell
Richard Burgon
Jon Trickett
Rachel Hopkins
Ian Byrne
Kate Osborne

Zarah Sultana
Claudia Webbe
Ms Diane Abbott
Rebecca Long Bailey

Beth Winter
Apsana Begum
Kim Johnson
Caroline Lucas

Paula Barker
Dawn Butler
Bell Ribeiro-Addy

Not called NC2

To move the following Clause—

“Commencement of super-deduction provisions (report on the benefits)

- (1) Sections 9 to 14 shall not come into force until—
- (a) the Secretary of State has commissioned and published a report that sets out the expected benefits of the capital allowance super-deductions in this Act, and
 - (b) the report has been debated and approved by the House of Commons.
- (2) The report in subsection (1) must consider what the economic and social benefits would be of making the capital allowance super-deductions contingent on employers meeting criteria relating to—
- (a) reducing their carbon emissions,
 - (b) tackling the gender pay gap,
 - (c) paying the right amount of tax and not using avoidance schemes,
 - (d) paying the living wage to all directly employed staff, and
 - (e) recognising trade unions for the purposes of collective bargaining.”

John McDonnell
Richard Burgon
Jon Trickett
Rachel Hopkins
Ian Byrne
Kate Osborne

Zarah Sultana
Claudia Webbe
Ms Diane Abbott

Beth Winter
Apsana Begum
Kim Johnson

Paula Barker
Dawn Butler
Bell Ribeiro-Addy

Not called NC6

To move the following Clause—

Finance (No. 2) Bill, *continued*
“Commencement of super-deduction provisions (report on existing capital allowances)

- (1) Sections 9 to 14 shall not come into force until the conditions in subsection (2) are met.
- (2) The conditions are—
 - (a) the Public Accounts Committee has reported on the effectiveness of the existing capital allowances listed in section 2(3) of the Capital Allowances Act 2001, and
 - (b) at least one week after the publication of the report in paragraph (a) both Houses of Parliament have agreed that sections 9 to 14 shall come into force.”

Bell Ribeiro-Addy
Richard Burgon
Ian Mearns
Ian Byrne
Zarah Sultana
Ms Diane Abbott

Claudia Webbe
John McDonnell
Mick Whitley

Dawn Butler
Tahir Ali
Rebecca Long Bailey

Kate Osborne
Apsana Begum
Caroline Lucas

Not called **NC9**

To move the following Clause—

“Equalities impact assessment of capital allowance super-deductions

The Chancellor of the Exchequer must, no later than 5 April 2022, lay before the House of Commons an equalities impact assessment of the provisions sections 9 to 14 of this Act, which must cover the impact of those provisions 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,
- (d) equality in different parts of the United Kingdom and different regions of England, and
- (e) child poverty.”

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not called **NC13**

To move the following Clause—

Finance (No. 2) Bill, continued**“Review of impact of sections 6 to 14**

- (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 6 to 14 and schedule 1 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 United Kingdom reaches an agreement with OECD countries on a minimum international level of corporation tax, and
 - (b) the United Kingdom does not reach an agreement with OECD countries on a minimum international level of corporation tax.
- (4) 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.”

Dan Carden

Not called NC17

To move the following Clause—

“Review of impact on corporation tax revenues of global minimum rate of corporation tax

The Chancellor of the Exchequer must within six months of Royal Assent lay before the House of Commons an assessment of the effect on corporation tax revenues in 2022 and 2023 of a global minimum corporation tax rate set at 21%.”

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not called NC19

To move the following Clause—

Finance (No. 2) Bill, *continued*
“Review of impact of sections 6 to 14 (No. 2)

- (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 6 to 14 and schedule 1 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 compare the estimated impact of corporation tax rate changes in this Act with the impact on investment from the changes to the corporation tax rate in each of the last 12 years.
- (4) 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”

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not called **NC20**

To move the following Clause—

“Review of impact of section 7

- (1) The Chancellor of the Exchequer must review the impact of section 7 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) the link between corporate profit rates and ownership, and
 - (b) the cost of re-introducing a small profits rate.”

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not called **NC21**

To move the following Clause—

Finance (No. 2) Bill, continued**“Review of impact of sections 6 to 14 (No. 3)**

- (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 6 to 14 and schedule 1 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) progress towards the Government’s climate emissions targets, and
 - (b) capital investment in each of the next five years.
- (3) A review under this section must include—
 - (a) the distribution of super-deduction claims by company size, and
 - (b) estimated tax fraud.
- (4) In this section—

“parts of the United Kingdom” means—

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

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

Keir Starmer
 Anneliese Dodds
 James Murray
 Abena Opong-Asare
 Pat McFadden
 Mr Nicholas Brown

Negatived on division **NC24**

To move the following Clause—

“Review of super-deductions

- (1) The Chancellor of the Exchequer must review the impact of sections 9 to 14 and schedule 1 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 9 to 14 and schedule 1 on—
 - (a) levels of artificial tax avoidance,
 - (b) levels of tax evasion,
 - (c) reducing the tax gap in each tax year from 2021–22 to 2025–26, and
 - (d) levels of gross fixed capital formation by businesses in each tax year from 2021–22 to 2025–26.
 - (3) The first review under this section must also consider levels of usage of the recovery loan scheme in 2021.”
-

Finance (No. 2) Bill, continued

Richard Burgon
John McDonnell
Jon Trickett
Ms Diane Abbott
Jeremy Corbyn
Zarah Sultana

Bell Ribeiro-Addy
Rebecca Long Bailey
Beth Winter

Ian Byrne
Apsana Begum

Claudia Webbe

Not selected **NC28**

To move the following Clause—

“Supplementary corporation tax rate (assessment)

The Chancellor of the Exchequer must, no later than 31 October 2021, lay before the House of Commons an assessment of the effects on tax revenues of introducing a supplementary rate of corporation tax on excess profits made in the period from 1 March 2020 to 31 October 2021 and consequent on the coronavirus pandemic.”

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

Ben Lake
Liz Saville Roberts
Hywel Williams
Caroline Lucas

Withdrawn after debate **54**

Clause **109**, page **63**, line **14**, at end insert—

- “(1A) An area may be designated as a special area under subsection (1) only when a motion approving the creation of freeport tax sites has been agreed by—
- (a) Senedd Cymru,
 - (b) the Scottish Parliament, and
 - (c) the Northern Ireland Assembly.”

John McDonnell
Richard Burgon
Jon Trickett
Rachel Hopkins
Ian Byrne
Kate Osborne

Zarah Sultana
Claudia Webbe
Ms Diane Abbott
Rebecca Long Bailey

Beth Winter
Apsana Begum
Kim Johnson
Caroline Lucas

Paula Barker
Dawn Butler
Bell Ribeiro-Addy

Not selected **12**

Page **63**, line **9**, leave out Clause 109

Finance (No. 2) Bill, continued*Clause agreed to.*

John McDonnell
Richard Burgon
Jon Trickett
Rachel Hopkins
Ian Byrne
Kate Osborne

Zarah Sultana
Claudia Webbe
Ms Diane Abbott
Rebecca Long Bailey

Beth Winter
Apsana Begum
Kim Johnson
Caroline Lucas

Paula Barker
Dawn Butler
Bell Ribeiro-Addy

Not selected **13**Page **63**, line **31**, leave out Clause 110*Clause agreed to.*

John McDonnell
Richard Burgon
Jon Trickett
Rachel Hopkins
Ian Byrne
Kate Osborne

Zarah Sultana
Claudia Webbe
Ms Diane Abbott
Rebecca Long Bailey

Beth Winter
Apsana Begum
Kim Johnson
Caroline Lucas

Paula Barker
Dawn Butler
Bell Ribeiro-Addy

Not selected **14**Page **64**, line **1**, leave out Clause 111*Clause agreed to.**Schedule 21 agreed to.*

The Chancellor of the Exchequer

Agreed to **43**Schedule **22**, page **231**, line **8**, at end insert—

“(ca) Part 3A makes provision about cases involving alternative finance arrangements,”

The Chancellor of the Exchequer

Agreed to **44**Schedule **22**, page **231**, line **26**, after “sites),” insert “other than in a case to which

Finance (No. 2) Bill, continued

paragraph 10A of that Schedule (alternative finance arrangements) applies,”

The Chancellor of the Exchequer

Agreed to **45**

Schedule **22**, page **231**, line **39**, at end insert—

“3A In section 81ZA (alternative finance arrangements: return where relief withdrawn)—

(a) in subsection (1), after “arrangements” insert “or under Part 3 of Schedule 6C (relief for freeport tax sites) in a case to which paragraph 10A of that Schedule (alternative finance arrangements) applies”,

(b) in subsection (3) (as substituted by Schedule 17 to this Act), at the end insert—

“(c) where the relief was given under Part 2 of Schedule 6C, the last day in the control period on which the qualifying freeport land is used exclusively in a qualifying manner.”, and

(c) after subsection (6) insert—

“(6A) Terms used in paragraph (c) of subsection (3) which are defined for the purposes of Schedule 6C have the same meaning in that paragraph as they have in that Schedule (as modified by paragraph 10A of that Schedule).

(6B) Paragraph 10 of Schedule 6C (as modified by paragraph 10A of that Schedule) applies for the purposes of subsection (3)(c) as it applies for the purposes of paragraph 8 of that Schedule.”

3B In section 85(3) (liability for tax), after “arrangements” insert “or under Part 3 of Schedule 6C (relief for freeport tax sites) in a case to which paragraph 10A of that Schedule (alternative finance arrangements) applies”.”

The Chancellor of the Exchequer

Agreed to **46**

Schedule **22**, page **231**, line **40**, leave out “86(2)” and insert “86”

The Chancellor of the Exchequer

Agreed to **47**

Schedule **22**, page **231**, line **40**, after “tax)” insert “—

(a) in subsection (2),”

The Chancellor of the Exchequer

Agreed to **48**

Schedule **22**, page **231**, line **41**, after “sites),” insert “other than in a case to which paragraph 10A of that Schedule (alternative finance arrangements) applies,”

The Chancellor of the Exchequer

Agreed to **49**

Schedule **22**, page **231**, line **41**, at end insert “, and

(b) in subsection (2A), after “arrangements)” insert “or under Part 3 of Schedule 6C (relief for freeport tax sites) in a case to which paragraph 10A of that Schedule (alternative finance arrangements) applies”.”

Finance (No. 2) Bill, continued

The Chancellor of the Exchequer

Agreed to **50**

Schedule 22, page 231, line 44, after “sites),” insert “other than in a case to which paragraph 10A of that Schedule (alternative finance arrangements) applies,”

The Chancellor of the Exchequer

Agreed to **51**

Schedule 22, page 232, line 2, after “81(1A);” insert—
 “(azab) in the case of an amount payable because relief is withdrawn under Part 3 of Schedule 6C (relief for freeport tax sites) in a case to which paragraph 10A of that Schedule (alternative finance arrangements) applies, the date which is the date of the disqualifying event for the purposes of section 81ZA (see subsection (3) of that section);”

The Chancellor of the Exchequer

Agreed to **52**

Schedule 22, page 235, line 25, at end insert—

“PART 3A

ALTERNATIVE FINANCE ARRANGEMENTS

Cases involving alternative finance arrangements

- 10A (1) This paragraph applies where either of the following applies—
- (a) section 71A (land sold to financial institution and leased to person), or
 - (b) section 73 (land sold to financial institution and re-sold to person).
- (2) This paragraph applies for the purposes of determining—
- (a) whether relief is available under Part 2 of this Schedule for the first transaction, and
 - (b) whether relief allowed for the first transaction is withdrawn under Part 3 of this Schedule.
- (3) For those purposes this Schedule has effect as if—
- (a) references to the purchaser were references to the relevant person, and
 - (b) the reference in paragraph 3(2)(d) to land held (as stock of the business) for resale without development or redevelopment were a reference to land held in that manner by the relevant person.
- (4) The first transaction does not qualify for relief under Part 2 of this Schedule except where it does so by virtue of this paragraph.
- (5) In this paragraph—
- “the first transaction” has the same meaning as in section 71A or 73 (as appropriate);
- “the relevant person” means the person, other than the financial institution, who entered into the arrangements mentioned in section 71A(1) or 73(1) (as appropriate).”

Schedule, as amended, agreed to.

Finance (No. 2) Bill, continued

John McDonnell
Richard Burgon
Jon Trickett
Rachel Hopkins
Ian Byrne
Kate Osborne

Zarah Sultana
Claudia Webbe
Ms Diane Abbott
Rebecca Long Bailey

Beth Winter
Apsana Begum
Kim Johnson
Caroline Lucas

Paula Barker
Dawn Butler
Bell Ribeiro-Addy

Not called NC4

To move the following Clause—

“Eligibility for capital allowances and stamp duty land tax relief for freeport tax sites

No company shall benefit financially from the provisions of sections 110 or 111 unless the company—

- (a) recognises a trade union for the purposes of collective bargaining with its workforce,
- (b) is certified by the Living Wage Foundation as a living wage employer,
- (c) is taking steps to reduce its carbon emissions, and
- (d) publishes details of its equality pay gap and has a published plan to reduce disparities.”

John McDonnell
Richard Burgon
Jon Trickett
Rachel Hopkins
Ian Byrne
Kate Osborne

Zarah Sultana
Claudia Webbe
Ms Diane Abbott
Rebecca Long Bailey

Beth Winter
Apsana Begum
Kim Johnson

Paula Barker
Dawn Butler
Bell Ribeiro-Addy

Not called NC5

To move the following Clause—

“Economic impact of freeport tax sites

- (1) Sections 109 to 111 shall not come into force until—
 - (a) the Secretary of State has published a report, commissioned from the Office for Budget Responsibility, and
 - (b) the report has been debated and approved by both Houses of Parliament.
- (2) The report in subsection (1) must forecast the impact of sections 109 to 111 on—
 - (a) Government and local council tax revenues,
 - (b) economic activity in areas directly adjacent to proposed freeports,
 - (c) UK productivity, and

Finance (No. 2) Bill, continued

- (d) the provision of jobs paid at more than the median wage.”

Keir Starmer
Anneliese Dodds
James Murray
Abena Oppong-Asare
Pat McFadden
Mr Nicholas Brown

Negated on division **NC25**

To move the following Clause—

“Review of freeports

- (1) The Chancellor of the Exchequer must review the impact of sections 109 to 111 and schedules 21 and 22 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 109 to 111 and schedules 21 and 22 on—
 - (a) job creation within the sites designated as freeports and across the UK as a whole,
 - (b) revenue from corporation tax and stamp duty land tax within the sites designated as freeports and across the UK as a whole,
 - (c) levels of artificial tax avoidance and tax evasion across the UK as a whole,
 - (d) levels of criminal activity,
 - (e) the necessary level of staffing for HMRC and the UK Border Force, and
 - (f) departmental spending by HMRC and other departments on enforcement.”

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

Clause 30 agreed to.

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not selected **68**

Schedule **6**, page **120**, line **25**, leave out “with” and insert “six months before”

Finance (No. 2) Bill, *continued*

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not selected 69

Schedule 6, page 120, line 30, leave out “with” and insert “six months before”

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not selected 82

Schedule 6, page 120, line 35, leave out “any further”

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not selected 83

Schedule 6, page 120, line 36, at end insert “exceeding £3,000,000”

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not called 70

Schedule 6, page 121, line 1, leave out “ceases to be” and insert “is not”

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not called 71

Schedule 6, page 121, line 2, after “time” insert “, but the body or person expects it to be met at any time,”

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not called 72

Schedule 6, page 121, line 3, leave out “continuing to be” and insert “being”

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not called 84

Schedule 6, page 121, line 4, leave out “any further”

Finance (No. 2) Bill, *continued*

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Schedule 6, page 121, line 5, at end insert “exceeding £3,000,000” *Not called* 85

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Schedule 6, page 121, line 8, leave out paragraph 3 *Not called* 73

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Schedule 6, page 121, line 20, leave out paragraph 4 *Not called* 74

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Schedule 6, page 121, line 25, leave out “Subsection” and insert “Subsections 4A and” *Not selected* 86

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Schedule 6, page 121, line 25, leave out “applies” and insert “apply” *Not selected* 87

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

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.” *Not selected* 88

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Schedule 6, page 121, line 29, at beginning insert “further” *Not selected* 89

Finance (No. 2) Bill, *continued*

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not selected **90**

Schedule 6, page 121, line 35, after “notice,” insert “but after the period in subsection (4A)”

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not selected **91**

Schedule 6, page 121, line 37, after “notice,” insert “but after the period in subsection (4A)”

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not called **75**

Schedule 6, page 123, line 17, leave out “2021-22” and insert “2022-23”

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not called **76**

Schedule 6, page 123, line 20, leave out “2021” and insert “2022”

Schedule agreed to.

Clause 36 agreed to.

The Chancellor of the Exchequer

Agreed to **17**

Schedule 7, page 123, line 37, leave out paragraph 2

The Chancellor of the Exchequer

Agreed to **18**

Schedule 7, page 127, leave out lines 18 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.”

Finance (No. 2) Bill, continued

- The Chancellor of the Exchequer
Schedule 7, page 128, line 23, leave out “under the law of any territory,” *Agreed to* 19
- The Chancellor of the Exchequer
Schedule 7, page 128, line 24, after “deducted” insert “under the law of any territory” *Agreed to* 20
- The Chancellor of the Exchequer
Schedule 7, page 128, line 24, leave out “or body” *Agreed to* 21
- The Chancellor of the Exchequer
Schedule 7, page 128, line 27, leave out “or body” *Agreed to* 22
- The Chancellor of the Exchequer
Schedule 7, page 128, line 29, leave out “or body” *Agreed to* 23
- The Chancellor of the Exchequer
Schedule 7, page 128, line 30, leave out “or body” *Agreed to* 24
- The Chancellor of the Exchequer
Schedule 7, page 128, line 45, leave out “or body” *Agreed to* 25
- The Chancellor of the Exchequer
Schedule 7, page 128, line 46, leave out “or body” *Agreed to* 26
- The Chancellor of the Exchequer
Schedule 7, page 129, line 2, 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.” *Agreed to* 27
- The Chancellor of the Exchequer
Schedule 7, page 129, line 3, leave out “or body” *Agreed to* 28
- The Chancellor of the Exchequer
Schedule 7, page 130, line 44, leave out “under the law of any territory,” *Agreed to* 29
- The Chancellor of the Exchequer
Schedule 7, page 130, line 45, after “deducted” insert “under the law of any” *Agreed to* 30

Finance (No. 2) Bill, *continued*

territory”

- The Chancellor of the Exchequer *Agreed to* 31
 Schedule 7, page 130, line 45, leave out “or body”
- The Chancellor of the Exchequer *Agreed to* 32
 Schedule 7, page 131, line 1, leave out “or body”
- The Chancellor of the Exchequer *Agreed to* 33
 Schedule 7, page 131, line 3, leave out “or body”
- The Chancellor of the Exchequer *Agreed to* 34
 Schedule 7, page 131, line 4, leave out “or body”
- The Chancellor of the Exchequer *Agreed to* 35
 Schedule 7, page 131, line 19, leave out “or body”
- The Chancellor of the Exchequer *Agreed to* 36
 Schedule 7, page 131, line 20, leave out “or body”
- The Chancellor of the Exchequer *Agreed to* 37
 Schedule 7, page 131, line 22, at end insert—
 “(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.”
- The Chancellor of the Exchequer *Agreed to* 38
 Schedule 7, page 131, line 23, leave out “or body”
- The Chancellor of the Exchequer *Agreed to* 39
 Schedule 7, page 144, line 32, leave out sub-paragraph (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

Finance (No. 2) Bill, continued

- (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.
- (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)).”

The Chancellor of the Exchequer

Schedule 7, page 151, line 10, leave out “subsection (4)” and insert “subsections (4) and (7)” *Agreed to 40*

The Chancellor of the Exchequer

Schedule 7, page 151, line 18, after “hybrid” insert “entity” *Agreed to 41*

The Chancellor of the Exchequer

Schedule 7, page 151, leave out lines 22 to 25 and insert— *Agreed to 42*
 “(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.”

Schedule, as amended, agreed to.

Clause 41 agreed to.

Clause 115 agreed to.

Schedule 27 agreed to.

Clauses 117 to 121 agreed to.

Dame Margaret Hodge
 Mr Andrew Mitchell
 Dr Rupa Huq
 Nigel Mills
 Catherine McKinnell
 Alison Thewliss

Schedule 29, page 319, line 23, at end insert—

Not called 77

Finance (No. 2) Bill, continued

“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 sub-paragraph 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 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.””

Schedule agreed to.

Schedules 30 to 32 agreed to.

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not called **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.

Finance (No. 2) Bill, continued

- (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.”
-

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not called 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 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.”
-

Dan Carden
Caroline Lucas

Not selected 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 statement on progress towards full, public, country by country reporting by companies of profits and costs incurred in the countries in which they operate.”

Finance (No. 2) Bill, continued

Keir Starmer
 Anneliese Dodds
 James Murray
 Abena Opong-Asare
 Pat McFadden
 Mr Nicholas Brown

Seema Malhotra

Negatived on division **NC29**

To move the following Clause—

“Review of tax avoidance measures

- (1) The Chancellor of the Exchequer must review the impact of 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, 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—
 - (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.”

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
 Anneliese Dodds
 James Murray
 Abena Opong-Asare
 Pat McFadden
 Mr Nicholas Brown

Negatived on division **81**

Clause **87**, page **49**, leave out lines 14 to 27

Clause agreed to.

Clauses 88 and 89 agreed to.

Schedules 16 and 17 agreed to.

Clauses 90 and 91 agreed to.

Finance (No. 2) Bill, continued

Keir Starmer
Anneliese Dodds
James Murray
Abena Oppong-Asare
Pat McFadden
Mr Nicholas Brown

Not called NC26

To move the following Clause—

“Equality impact analysis (No. 2)

- (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.
- (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.”

Keir Starmer
Anneliese Dodds
James Murray
Abena Oppong-Asare
Pat McFadden
Mr Nicholas Brown

Not called NC27

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.”

Finance (No. 2) Bill, continued

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
Peter Grant
Owen Thompson
Richard Thomson

Clause 92, page 53, line 30, leave out “30th September 2021” and insert “31st December 2021”. *Not selected 16*

Clause agreed to.

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Clause 93, page 54, line 15, leave out “substitute for the period for the time being mentioned there such other” and insert “increase the” *Not called 64*

Clause agreed to.

Clauses 94 to 96 agreed to.

Schedule 18 agreed to.

Clause 97 agreed to.

Schedule 19 agreed to.

Clauses 128 to 130 agreed to.

Finance (No. 2) Bill, *continued*

Alison Thewliss
Peter Grant
Owen Thompson
Richard Thomson

Not called NC16

To move the following Clause—

“Review of changes to VAT

- (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—
 - (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.”

Finance (No. 2) Bill, continued

Keir Starmer
Anneliese Dodds
James Murray
Abena Opong-Asare
Pat McFadden
Mr Nicholas Brown

Not called 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
 - (c) effects on businesses that use LIBOR as a benchmark, including businesses offering supply chain finance.”

Bill (Clauses 1 to 14, 24 to 26, 28, 30 to 33, 36, 40, 41, 86 to 97, 109 to 111, 115, 117 to 121 and 128 to 130 and Schedules 1, 6, 7, 16 to 19, 21, 22, 27, 29 to 32 and certain new Clauses and new Schedules) reported with Amendments.
