



House of Commons

Thursday 22 April 2021

PUBLIC BILL COMMITTEE PROCEEDINGS

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)

[FIRST AND SECOND SITTINGS]

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.

Negatived: rejected without a vote.

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Withdrawn after debate: moved and debated but then withdrawn, so not put to a decision.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

Jesse Norman

Agreed to

That—

- (1) the Committee shall (in addition to its first meeting at 11.30 am on Thursday 22 April) meet—
 - (a) at 2.00 pm on Thursday 22 April;
 - (b) at 9.25 am and 2.00 pm on Tuesday 27 April;
 - (c) at 11.30 am and 2.00 pm on Thursday 29 April;
 - (d) at 4.30 pm and 7.00 pm on Tuesday 4 May;
 - (e) at 11.30 am and 2.00 pm on Thursday 6 May;
- (2) the proceedings shall be taken in the following order: 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;
- (3) the proceedings shall (so far as not previously concluded) be brought to a conclusion at 5.00 pm on Thursday 6 May.

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.

Agreed to

Alison Thewliss
Peter Grant
Owen Thompson

Withdrawn after debate 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.”

*Clause agreed to.**Clauses 16 to 18 agreed to.*

Finance (No. 2) Bill, *continued*

Jesse Norman

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

Agreed to 16

Alison Thewliss
Peter Grant
Owen Thompson

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.”

Not called 2

Schedule, as amended, agreed to.

Clause 19 agreed to.

Schedule 3 agreed to.

Schedule 4 agreed to.

James Murray
Abena Oppong-Asare
Jeff Smith

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

Withdrawn after debate 23

Clause agreed to.

Clause 21 agreed to.

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”

Withdrawn after debate 1

Clause agreed to.

Clause 23 agreed to.

Clause 27 agreed to.

Clause 29 agreed to.

Finance (No. 2) Bill, continued

Jesse Norman

Schedule 5, page 116, line 25, after “36(7)(b)” insert “or 87(7)(b)” *Agreed to* 17

Jesse Norman

Schedule 5, page 116, line 32, after “36(7)(b)” insert “or 87(7)(b)” *Agreed to* 18

Schedule, as amended, agreed to.

Clauses 34 and 35 agreed to.

Clause 37 agreed to.

Schedule 8 agreed to.

Clauses 38 and 39 agreed to.

Clauses 42 to 46 agreed to.

James Murray

Abena Oppong-Asare

Jeff Smith

Withdrawn after debate 20

Clause 47, page 26, line 4, at end insert—

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

- (a) industry representatives,
- (b) environmental NGOs, and
- (c) any other relevant individuals or organisations.

Clause agreed to.

Clauses 48 to 59 agreed to.

Schedule 9 agreed to.

Clauses 60 and 61 agreed to.

Schedule 10 agreed to.

Clause 62 agreed to.

Schedule 11 agreed to.

Clauses 63 and 64 agreed to.

Schedule 12 agreed to.

Clauses 65 to 71 agreed to.

Schedule 13 agreed to.

Finance (No. 2) Bill, *continued*

Clauses 72 to 80 agreed to.

Schedule 14 agreed to.

Clauses 81 and 82 agreed to.

Schedule 15 agreed to.

Clause 83 agreed to.

James Murray
Abena Oppong-Asare
Jeff Smith

Not called 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

Not called 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.”

Clause agreed to.

Clause 85 agreed to.

[Adjourned until Tuesday 27 April at 9.25 am