

**RESOLUTIONS TO BE MOVED BY
THE CHANCELLOR OF THE
EXCHEQUER**

11 MARCH 2020

The Chancellor of the Exchequer

PROVISIONAL COLLECTION OF TAXES: That, pursuant to section 5 of the Provisional Collection of Taxes Act 1968, provisional statutory effect shall be given to the following motions:—

- (a) Rates of tobacco products duty (motion no. 40);
- (b) Vehicle excise duty (motor caravans) (motion no. 44).

ARRANGEMENT OF RESOLUTIONS

1. Income tax (charge).
2. Income tax (main rates).
3. Income tax (default and savings rates).
4. Income tax (starting rate limit for savings).
5. Main rate of corporation tax for financial year 2020.
6. Corporation tax (charge and main rate for financial year 2021).
7. Income tax (workers' services provided through intermediaries).
8. Taxable benefits (appropriate percentage for a car: tax year 2020-21 onwards).
9. Taxable benefits (appropriate percentage for a car: tax year 2020-21 only).
10. Taxable benefits (cars).
11. Income tax (apprenticeship bursaries paid to persons leaving local authority care).
12. Income tax (certain Scottish social security benefits).
13. Income tax (social security benefits).
14. Income tax (payments in respect of expenses of voluntary office-holders).
15. Loan charge.
16. Pensions annual allowance charge (tapered reduction of allowance).
17. Capital gains tax (entrepreneurs' relief).
18. Capital gains tax (relief on disposal of private residence).
19. Corporate capital losses.
20. Corporation tax (instalment payments).
21. Relief from capital gains tax for loans to traders.
22. Corporation tax (research and development expenditure credit).
23. Capital allowances (structures and buildings allowances).
24. Intangible fixed assets (pre-FA 2002 assets etc).
25. UK property businesses etc carried on by non-UK resident companies.
26. Surcharge on banking companies (transferred-in losses).
27. Corporation tax (payment of tax on certain transactions with EEA residents).
28. Changes to accounting standards affecting leases.
29. Enterprise investment scheme (approved investment fund as nominee).
30. Gains from contracts for life insurance etc (top slicing relief).
31. Losses on disposals of shares.
32. Digital services tax.
33. Inheritance tax (property comprised in settlements).
34. Inheritance tax (payments to victims of persecution during Second World War).
35. Stamp duty (unlisted securities and connected persons).
36. Stamp duty reserve tax (unlisted securities and connected persons).
37. Stamp duty (acquisition of target company's share capital).
38. Value added tax (call-off stock arrangements).
39. Post-duty point dilution of wine or made-wine.
40. Rates of tobacco products duty.
41. Vehicle excise duty (rates).
42. Vehicle excise duty (applicable CO2 emissions figure).
43. Vehicle excise duty (electric vehicles: extension of exemption).
44. Vehicle excise duty (motor caravans).
45. Vehicle excise duty (exemption in respect of medical courier vehicles).
46. Hydrocarbon oil duties (private pleasure craft).
47. Rates of air passenger duty.
48. Amounts of gross gaming yield charged to gaming duty.

49. Rates of climate change levy from April 2020.
50. Rates of climate change levy (future years).
51. Rates of landfill tax.
52. Carbon emissions tax.
53. Greenhouse gas emissions trading schemes.
54. Import duty (international trade disputes).
55. Priority of certain HMRC debts on insolvency.
56. Joint and several liability of individuals for tax liabilities of companies etc.
57. Operation of the general anti-abuse rule.
58. Tax relief for scheme payments etc.
59. HMRC exercise of officer functions.
60. Tax returns (limited liability partnerships).
61. Preparatory expenditure on plastics tax.
62. Limits on local loans.
63. Incidental provision etc.

1. Income tax (charge)

That income tax is charged for the tax year 2020-21.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

2. Income tax (main rates)

That for the tax year 2020-21 the main rates of income tax are as follows –

- (a) the basic rate is 20%,
- (b) the higher rate is 40%, and
- (c) the additional rate is 45%.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

3. Income tax (default and savings rates)

That –

- (1) For the tax year 2020-21 the default rates of income tax are as follows –
 - (a) the default basic rate is 20%,
 - (b) the default higher rate is 40%, and
 - (c) the default additional rate is 45%.
- (2) For the tax year 2020-21 the savings rates of income tax are as follows –
 - (a) the savings basic rate is 20%,
 - (b) the savings higher rate is 40%, and
 - (c) the savings additional rate is 45%.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

4. Income tax (starting rate limit for savings)

That section 21 of the Income Tax Act 2007 (indexation) does not apply in relation to the starting rate limit for savings for the tax year 2020-21 (so that the starting rate limit for savings remains at £5,000 for that tax year).

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

5. Main rate of corporation tax for financial year 2020

That –

- (1) For the financial year 2020 the main rate of corporation tax is 19%.

- (2) Accordingly, omit section 7(2) of the Finance (No.2) Act 2015 (which is superseded by the provision made by paragraph (1) of this Resolution).

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

6. Corporation tax (charge and main rate for financial year 2021)

That (notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills) provision may be made—

- (a) for corporation tax to be charged for the financial year 2021, and
- (b) for the main rate of corporation tax for that year to be 19%.

7. Income tax (workers' services provided through intermediaries)

That—

Amendments to Chapter 8 of Part 2 of ITEPA 2003

- (1) Chapter 8 of Part 2 of the Income Tax (Earnings and Pensions) Act 2003 (application of provisions to workers under arrangements made by intermediaries) is amended as follows.
- (2) For the heading of the Chapter substitute “Workers’ services provided through intermediaries to small clients”.
- (3) In section 48 (scope of Chapter)—
 - (a) in subsection (1) for the words from “, but” to the end substitute “in a case where the services are provided to a person who is not a public authority and who either—
 - (a) qualifies as small for a tax year, or
 - (b) does not have a UK connection for a tax year.”, and
 - (b) after subsection (3) insert—
 - “(4) For provisions determining when a person qualifies as small for a tax year, see sections 60A to 60G.
 - (5) For provision determining when a person has a UK connection for a tax year, see section 60I.”
- (4) In section 50 (worker treated as receiving earnings from employment)—
 - (a) in subsection (1) before paragraph (a) insert—
 - “(za) the client qualifies as small or does not have a UK connection,”, and
 - (b) after subsection (4) insert—
 - “(5) The condition in paragraph (za) of subsection (1) is to be ignored if—
 - (a) the client concerned is an individual, and
 - (b) the services concerned are performed otherwise than for the purposes of the client’s business.
 - (6) For the purposes of paragraph (za) of subsection (1) the client is to be treated as not qualifying as small for the tax year concerned if the

client is treated as medium or large for that tax year by reason of section 61TA(3)(a).”

- (5) After section 60 insert—

“When a person qualifies as small for a tax year

60A When a company qualifies as small for a tax year

- (1) For the purposes of this Chapter, a company qualifies as small for a tax year if one of the following conditions is met (but this is subject to section 60C).
- (2) The first condition is that the company’s first financial year is not relevant to the tax year.
- (3) The second condition is that the small companies regime applies to the company for its last financial year that is relevant to the tax year.
- (4) For the purposes of this section, a financial year of a company is “relevant to” a tax year if the period for filing the company’s accounts and reports for the financial year ends before the beginning of the tax year.
- (5) Expressions used in this section and in the Companies Act 2006 have the same meaning in this section as in that Act.

60B When a company qualifies as small for a tax year: joint ventures

- (1) This section applies when determining for the purposes of section 60A(3) whether the small companies regime applies to a company for a financial year in a case where—
 - (a) at the end of the financial year the company is jointly controlled by two or more other persons, and
 - (b) one or more of those other persons are undertakings (“the joint venturer undertakings”).
- (2) If the company is a parent company, the joint venturer undertakings are to be treated as members of the group headed by the company.
- (3) If the company is not a parent company, the company and the joint venturer undertakings are to be treated as constituting a group of which the company is the parent company.
- (4) In this section the expression “jointly controlled” is to be read in accordance with those provisions of international accounting standards which relate to joint ventures.
- (5) Expressions used in this section and in the Companies Act 2006 have the same meaning in this section as in that Act.

60C When a company qualifies as small for a tax year: subsidiaries

- (1) A company does not qualify as small for a tax year by reason of the condition in section 60A(3) being met if—
 - (a) the company is a member of a group at the end of its last financial year that is relevant to the tax year,
 - (b) the company is not the parent undertaking of that group at the end of that financial year, and

- (c) the undertaking that is the parent undertaking of that group at that time does not qualify as small in relation to its last financial year that is relevant to the tax year.
- (2) Where the parent undertaking mentioned in subsection (1)(c) is not a company, sections 382 and 383 of the Companies Act 2006 have effect for determining whether the parent undertaking qualifies as small in relation to its last financial year that is relevant to the tax year as if references in those sections to a company and a parent company included references to an undertaking and a parent undertaking.
- (3) For the purposes of subsections (1)(c) and (2) a financial year of an undertaking that is not a company is “relevant to” a tax year if it ends at least 9 months before the beginning of the tax year.
- (4) For the purposes of this section, a financial year of a company is “relevant to” a tax year if the period for filing the company’s accounts and reports for the financial year ends before the beginning of the tax year.
- (5) Expressions used in this section and in the Companies Act 2006 have the same meaning in this section as in that Act.

60D When a relevant undertaking qualifies as small for a tax year

- (1) Sections 60A to 60C apply in relation to a relevant undertaking as they apply in relation to a company, subject to any necessary modifications.
- (2) In this section “relevant undertaking” means an undertaking in respect of which regulations have effect under –
 - (a) section 15(a) of the Limited Liability Partnerships Act 2000,
 - (b) section 1043 of the Companies Act 2006 (unregistered companies), or
 - (c) section 1049 of the Companies Act 2006 (overseas companies).
- (3) Expressions used in this section and in the Companies Act 2006 have the same meaning in this section as in that Act.

60E When other undertakings qualify as small for a tax year

- (1) An undertaking that is not a company or a relevant undertaking qualifies as small for a tax year if one of the following conditions is met.
- (2) The first condition is that the undertaking’s first financial year is not relevant to the tax year.
- (3) The second condition is that the undertaking’s turnover for its last financial year that is relevant to the tax year is not more than the amount for the time being specified in the second column of item 1 of the Table in section 382(3) of the Companies Act 2006.
- (4) For the purposes of this section a financial year of an undertaking is “relevant to” a tax year if it ends at least 9 months before the beginning of the tax year.

- (5) In this section –
“relevant undertaking” has the meaning given by section 60D,
and
“turnover”, in relation to an undertaking, means the amounts
derived from the provision of goods or services after the
deduction of trade discounts, value added tax and any other
taxes based on the amounts so derived.
- (6) Expressions used in this section and in the Companies Act 2006 have
the same meaning in this section as in that Act.

60F When other persons qualify as small for a tax year

- (1) For the purposes of this Chapter, a person who is not a company,
relevant undertaking or other undertaking qualifies as small for a tax
year if the person’s turnover for the last calendar year before the tax
year is not more than the amount for the time being specified in the
second column of item 1 of the Table in section 382(3) of the
Companies Act 2006.
- (2) In this section –
“company” and “undertaking” have the same meaning as in the
Companies Act 2006,
“relevant undertaking” has the meaning given by section 60D,
and
“turnover”, in relation to a person, means the amounts derived
from the provision of goods or services after the deduction of
trade discounts, value added tax and any other taxes based
on the amounts so derived.

60G Sections 60A to 60F: connected persons

- (1) This section applies where –
(a) it is necessary for the purposes of determining whether a
person qualifies as small for a tax year (“the tax year
concerned”) to first determine the person’s turnover for a
financial year or calendar year (“the assessment year”), and
(b) at the end of the assessment year the person is connected with
one or more other persons (“the connected persons”).
- (2) For the purposes of determining whether the person qualifies as
small for the tax year concerned the person’s turnover for the
assessment year is to be taken to be the sum of –
(a) the person’s turnover for the assessment year, and
(b) the relevant turnover of each of the connected persons.
- (3) In subsection (2)(b) “the relevant turnover” of a connected person
means –
(a) in a case where the connected person is a company, relevant
undertaking or other undertaking, its turnover for its last
financial year that is relevant to the tax year concerned, and
(b) in a case where the connected person is not a company,
relevant undertaking or other undertaking, the turnover of
the connected person for the last calendar year ending before
the tax year concerned.

- (4) For the purposes of subsection (3)(a) –
 - (a) a financial year of a company or relevant undertaking is relevant to the tax year concerned if the period for filing accounts and reports for the financial year ends before the beginning of the tax year concerned, and
 - (b) a financial year of any other undertaking is relevant to the tax year concerned if it ends more than 9 months before the beginning of the tax year concerned.
- (5) In a case where –
 - (a) the person mentioned in subsection (1)(a) is a company or relevant undertaking, and
 - (b) at the end of the assessment period the person is a member of a group,the person is to be treated for the purposes of this section as not being connected with any person that is a member of that group.
- (6) In this section –

“turnover”, in relation to a person, means the amounts derived from the provision of goods or services after the deduction of trade discounts, value added tax and any other taxes based on the amounts so derived, and

“relevant undertaking” has the meaning given by section 60D.
- (7) For provision determining whether one person is connected with another, see section 718 (connected persons).
- (8) Expressions used in this section and in the Companies Act 2006 have the same meaning in this section as in that Act.

60H Duty on client to state whether it qualifies as small for a tax year

- (1) This section applies if, in the case of an engagement that meets conditions (a) to (b) in section 49(1), the client receives from the client’s agent or the worker a request to state whether in the client’s opinion the client qualifies as small for a tax year specified in the request.
- (2) The client must provide to the person who made the request a statement as to whether in the client’s opinion the client qualifies as small for the tax year specified in the request.
- (3) If the client fails to provide the statement by the time mentioned in subsection (4) the duty to do so is enforceable by an injunction or, in Scotland, by an order for specific performance under section 45 of the Court of Session Act 1988.
- (4) The time is whichever is the later of –
 - (a) the end of the period of 45 days beginning with the date the client receives the request, and
 - (b) the beginning of the period of 45 days ending with the start of the tax year specified in the request.
- (5) In this section “the client’s agent” means a person with whom the client entered into a contract as part of the arrangements mentioned in paragraph (b) of section 49(1).

When a person has a UK connection

60I When a person has a UK connection for a tax year

- (1) For the purposes of this Chapter, a person has a UK connection for a tax year if (and only if) immediately before the beginning of that tax year the person –
 - (a) is resident in the United Kingdom, or
 - (b) has a permanent establishment in the United Kingdom.
- (2) In this section “permanent establishment” –
 - (a) in relation to a company, is to be read (by virtue of section 1007A of ITA 2007) in accordance with Chapter 2 of Part 24 of CTA 2010, and
 - (b) in relation to any other person, is to be read in accordance with that Chapter but as if references in that Chapter to a company were references to that person.

Interpretation”

- (6) In section 61(1) (interpretation), in the definition of company, before “means” insert “(except in sections 60A to 60G)”.

Amendments to Chapter 10 of Part 2 of ITEPA 2003

- (7) Chapter 10 of Part 2 of the Income Tax (Earnings and Pensions) Act 2003 (workers’ services provided to public sector through intermediaries) is amended as follows.
- (8) For the heading of the Chapter substitute “Workers’ services provided through intermediaries to public authorities or medium or large clients”.
- (9) In section 61K (scope of Chapter) –
 - (a) in subsection (1) for the words “to a public authority through an intermediary” substitute “through an intermediary in a case where the services are provided to a person who –
 - (a) is a public authority, or
 - (b) qualifies as medium or large and has a UK connection for a tax year”, and
 - (b) after subsection (2) insert –
 - “(3) For the purposes of this Chapter a person qualifies as medium or large for a tax year if the person does not qualify as small for the tax year for the purposes of Chapter 8 of this Part (see sections 60A to 60G).
 - (4) Section 60I (when a person has a UK connection for a tax year) applies for the purposes of this Chapter.”
- (10) In section 61L (meaning of “public authority”) in subsection (1) –
 - (a) after paragraph (a) insert –
 - “(aa) a body specified in section 23(3) of the Freedom of Information Act 2000,”,
 - (b) omit the “or” at the end of paragraph (e), and
 - (c) after paragraph (f) insert “, or

(g) a company connected with any person mentioned in paragraphs (a) to (f)”.

(11) In section 61M (engagements to which the Chapter applies) –

(a) in subsection (1) –

- (i) omit paragraph (b),
- (ii) omit the “and” at the end of paragraph (c), and
- (iii) after paragraph (c) insert –

“(ca) the client –

- (i) is a public authority, or
 - (ii) is a person who qualifies as medium or large and has a UK connection for one or more tax years during which the arrangements mentioned in paragraph (c) have effect, and”,
- and

(b) after subsection (1) insert –

“(1A) But sections 61N to 61R do not apply if –

- (a) the client is an individual, and
- (b) the services are provided otherwise than for the purposes of the client’s trade or business.”.

(12) In section 61N (worker treated as receiving earnings from employment) –

(a) in subsection (3) –

- (i) after “subsections (5) to (7)” insert “and (8A)”, and
- (ii) after “61T” insert “, 61TA”,

(b) for subsection (5) substitute –

“(5) Unless and until the client gives a status determination statement to the worker (see section 61NA), subsections (3) and (4) have effect as if for any reference to the fee-payer there were substituted a reference to the client; but this is subject to section 61V.

(5A) Subsections (6) and (7) apply, subject to sections 61T, 61TA and 61V, if –

- (a) the client has given a status determination statement to the worker,
- (b) the client is not the fee-payer, and
- (c) the fee-payer is not a qualifying person.”,

(c) in subsection (8) (meaning of “qualifying person”) before paragraph (a) insert –

“(za) has been given by the person immediately above them in the chain the status determination statement given by the client to the worker;”, and

(d) after subsection (8) insert –

“(8A) If the client is not a public authority, a person is to be treated by section 61N(3) as making a deemed direct payment to the worker only if the chain payment made by the person is made in a tax year for which the client qualifies as medium or large and has a UK connection.”

(13) After section 61N insert –

“61NA Meaning of status determination statement

- (1) For the purposes of section 61N “status determination statement” means a statement by the client that—
 - (a) states that the client has concluded that the condition in section 61M(1)(d) is met in the case of the engagement and explains the reasons for that conclusion, or
 - (b) states (albeit incorrectly) that the client has concluded that the condition in section 61M(1)(d) is not met in the case of the engagement and explains the reasons for that conclusion.
 - (2) But a statement is not a status determination statement if the client fails to take reasonable care in coming to the conclusion mentioned in it.
 - (3) For further provisions concerning status determination statements, see section 61T (client-led status disagreement process) and section 61TA (duty for client to withdraw status determination statement if it ceases to be medium or large).”
- (14) In section 61O(1) (conditions where intermediary is a company) for paragraph (b) substitute—
- “(b) it is the case that—
 - (i) the worker has a material interest in the intermediary,
 - (ii) the worker has received a chain payment from the intermediary, or
 - (iii) the worker has rights which entitle, or which in any circumstances would entitle, the worker to receive a chain payment from the intermediary.”
- (15) In section 61R (application of Income Tax Acts in relation to deemed employment) omit subsection (7).
- (16) For section 61T substitute—

“61T Client-led status disagreement process

- (1) This section applies if, before the final chain payment is made in the case of an engagement to which this Chapter applies, the worker or the deemed employer makes representations to the client that the conclusion contained in a status determination statement is incorrect.
- (2) The client must either—
 - (a) give a statement to the worker or (as the case may be) the deemed employer that—
 - (i) states that the client has considered the representations and has decided that the conclusion contained in the status determination statement is correct, and
 - (ii) states the reasons for that decision, or
 - (b) give a new status determination statement to the worker and the deemed employer that—
 - (i) contains a different conclusion from the conclusion contained in the previous status determination statement,

- (ii) states the date from which the client considers that the conclusion contained in the new status determination statement became correct, and
 - (iii) states that the previous status determination statement is withdrawn.
- (3) If the client fails to comply with the duty in subsection (2) before the end of the period of 45 days beginning with the date the client receives the representations, section 61N(3) and (4) has effect from the end of that period until the duty is complied with as if for any reference to the fee-payer there were substituted a reference to the client; but this is subject to section 61V.
- (4) A new status determination statement given to the deemed employer under subsection (2)(b) is to be treated for the purposes of section 61N(8)(za) as having been given to the deemed employer by the person immediately above the deemed employer in the chain.
- (5) In this section –
 - “the deemed employer” means the person who, assuming one of conditions A to C in section 61N were met, would be treated as making a deemed direct payment to the worker under section 61N(3) on the making of a chain payment;
 - “status determination statement” has the meaning given by section 61NA.

61TA Duty for client to withdraw status determination statement if it ceases to be medium or large

- (1) This section applies if in the case of an engagement to which this Chapter applies –
 - (a) the client is not a public authority,
 - (b) the client gives a status determination statement to the worker, the client’s agent or both, and
 - (c) the client does not (but for this section) qualify as medium or large for a tax year beginning after the status determination statement is given.
- (2) Before the beginning of the tax year the client must give a statement to the relevant person, or (as the case may be) to both of the relevant persons, stating –
 - (a) that the client does not qualify as medium or large for the tax year, and
 - (b) that the status determination statement is withdrawn with effect from the beginning of the tax year.
- (3) If the client fails to comply with that duty the following rules apply in relation to the engagement for the tax year –
 - (a) the client is to be treated as medium or large for the tax year, and
 - (b) section 61N(3) and (4) have effect as if for any reference to the fee-payer there were substituted a reference to the client.
- (4) For the purposes of subsection (2) –
 - (a) the worker is a relevant person if the status determination statement was given to the worker, and

- (b) the deemed employer is a relevant person if the status determination statement was given to the client's agent.
- (5) In this section –
- “client's agent” means a person with whom the client entered into a contract as part of the arrangements mentioned in section 61M(1)(c);
 - “the deemed employer” means the person who, assuming one of conditions A to C in section 61N were met, would be treated as making a deemed direct payment to the worker under section 61N(3) on the making of a chain payment;
 - “status determination statement” has the meaning given by section 61NA.”
- (17) In section 61W (prevention of double charge to tax and allowance of certain deductions) –
- (a) in subsection (1) –
 - (i) in paragraph (b) for “a public authority” substitute “another person (“the client”)”, and
 - (ii) in paragraph (d) for “that public authority” substitute “the client”, and
 - (b) in subsection (2)(b) for “public authority” substitute “client”.

Consequential and miscellaneous amendments

- (18) In section 61D of the Income Tax (Earnings and Pensions) Act 2003 (managed service companies: worker treated as receiving earnings from employment) for subsection (4A) substitute –
- “(4A) This section does not apply where the provision of the relevant services gives rise (directly or indirectly) to an engagement to which Chapter 10 applies and either –
- (a) the client for the purposes of section 61M(1) is a public authority, or
 - (b) the client for the purposes of section 61M(1) –
 - (i) qualifies as medium or large for the tax year in which the payment or benefit mentioned in subsection (1)(b) is received, and
 - (ii) has a UK connection for the tax year in which the payment or benefit mentioned in subsection (1)(b) is received.
- (4B) Sections 61I (when a person has a UK connection for a tax year), 61L (meaning of public authority) and 61K(3) (when a person qualifies as medium or large for a tax year) apply for the purposes of subsection (4A).
- (4C) It does not matter for the purposes of subsection (4A) whether the client for the purposes of this Chapter is also “the client” for the purposes of section 61M(1).”
- (19) After section 688A of the Income Tax (Earnings and Pensions) Act 2003 insert –

“688AA Workers’ services provided through intermediaries: recovery of PAYE

- (1) PAYE Regulations may make provision for, or in connection with, the recovery of a deemed employer PAYE debt from a relevant person.
 - (2) “A deemed employer PAYE debt” means an amount –
 - (a) that a person (“the deemed employer”) is liable to pay under PAYE regulations in consequence of being treated under section 61N(3) as having made a deemed direct payment to a worker, and
 - (b) that an officer of Revenue and Customs considers there is no realistic prospect of recovering from the deemed employer within a reasonable period.
 - (3) “Relevant person”, in relation to a deemed employer PAYE debt, means a person who is not the deemed employer and who –
 - (a) is the highest person in the chain identified under section 61N(1) in determining that the deemed employer is to be treated as having made the deemed direct payment, or
 - (b) is the second highest person in that chain and is a qualifying person (within the meaning given by section 61N(8)) at the time the deemed employer is treated as having made that deemed direct payment.”
- (20) In section 60 of the Finance Act 2004 (construction industry scheme: meaning of contract payments) after subsection (3) insert –
- “(3A) This exception applies in so far as –
- (a) the payment can reasonably be taken to be for the services of an individual, and
 - (b) the provision of those services gives rise to an engagement to which Chapter 10 of Part 2 of ITEPA 2003 applies (workers’ services provided through intermediary to public authority or medium or large client).
- (3B) But the exception in subsection (3A) does not apply if, in the case of the engagement mentioned in paragraph (b) of that subsection, the client for the purposes of section 61M(1) of ITEPA 2003 –
- (a) is not a public authority, and
 - (b) either –
 - (i) does not qualify as medium or large for the tax year in which the payment concerned is made, or
 - (ii) does not have a UK connection for the tax year in which the payment concerned is made.
- (3C) Sections 61I (when a person has a UK connection for a tax year), 61L (meaning of public authority) and 61K(3) (when a person qualifies as medium or large for a tax year) of ITEPA 2003 apply for the purposes of subsection (3B).”

Commencement

- (21) The amendments made by paragraphs (1) to (6) of this Resolution have effect for the tax year 2020-21 and subsequent tax years.

- (22) The amendments made by paragraphs (7) to (17) of this Resolution have effect in relation to deemed direct payments treated as made on or after 6 April 2020.
- (23) The amendment made by paragraph (18) of this Resolution has effect for the purposes of determining whether section 61D of the Income Tax (Earnings and Pensions) Act 2003 applies in a case where the payment or benefit mentioned in subsection (1)(b) of that section is received on or after 6 April 2020.
- (24) The amendment made by paragraph (20) of this Resolution has effect in relation to payments made under a construction contract on or after 6 April 2020.
- (25) Sections 101 to 103 of the Finance Act 2009 (interest) come into force on 6 April 2020 in relation to amounts payable or paid to Her Majesty's Revenue and Customs under regulations made by virtue of section 688AA of the Income Tax (Earnings and Pensions) Act 2003 (as inserted by paragraph (19) of this Resolution).

Transitional provision

- (26) Where—
 - (a) the client in the case of an engagement to which Chapter 10 of Part 2 of the Income Tax (Earnings and Pensions) Act 2003 applies is not a public authority within the meaning given by section 61L of that Act (as that section had effect before the amendments made by paragraph (10) of this Resolution), and
 - (b) a chain payment is made on or after 6 April 2020 that can reasonably be taken to be for services performed by the worker before 6 April 2020,the chain payment is to be disregarded for the purposes of Chapter 10 of Part 2 of the Income Tax (Earnings and Pensions) Act 2003.

Transitional provision

- (27) Paragraph (30) of this Resolution applies where—
 - (a) the client in the case of an engagement to which Chapter 10 of Part 2 of the Income Tax (Earnings and Pensions) Act 2003 applies is not a public authority within the meaning given by section 61L of that Act (as that section had effect before the amendments made by paragraph (10) of this Resolution), and
 - (b) one or more qualifying chain payments are made in the tax year 2020-21 or a subsequent tax year (“the tax year concerned”) to the intermediary.
- (28) A chain payment made to the intermediary is a qualifying chain payment if it can reasonably be taken to be for services performed by the worker before 6 April 2020.
- (29) A chain payment made to the intermediary is also a qualifying chain payment if—
 - (a) another chain payment (“the earlier payment”) was made before 6 April 2020 to a person other than the intermediary,
 - (b) the earlier payment can reasonably be taken to be for the same services as the chain payment made to the intermediary, and
 - (c) the person who made the earlier payment would, but for paragraph (22) of this Resolution, have been treated by section 61N(3) and (4) of

the Income Tax (Earnings and Pensions) Act 2003 as making a deemed direct payment to the worker at the same time as they made the earlier payment.

- (30) Chapter 8 of Part 2 of the Income Tax (Earnings and Pensions) Act 2003 applies in relation to the engagement for the tax year concerned (in addition to Chapter 10 of Part 2 of the Income Tax (Earnings and Pensions) Act 2003), but as if –
- (a) the amendments made by paragraphs (1) to (6) of this Resolution had not been made, and
 - (b) the qualifying chain payments received by the intermediary in the tax year concerned are the only payments and benefits received by the intermediary in that year in respect of the engagement.

Transitional provision

- (31) Paragraph (32) of this Resolution applies for the purposes of paragraphs (26) to (30) of this Resolution where a chain payment (“the actual payment”) is made that can reasonably be taken to be for services of the worker performed during a period that begins before and ends on or after 6 April 2020.
- (32) The actual payment is to be treated as two separate chain payments –
- (a) one consisting of so much of the amount or value of the actual payment as can on a just and reasonable apportionment be taken to be for services performed before 6 April 2020, and
 - (b) another consisting of so much of the amount or value of the actual payment as can on a just and reasonable apportionment be taken to be for services performed on or after 6 April 2020.

Transitional provision

- (33) For the purposes of section 61N(5), (5A)(a) and (8)(za) of the Income Tax (Earnings and Pensions) Act 2003 it does not matter whether the status determination statement concerned is given before 6 April 2020 or on or after that date.

Transitional provision

- (34) For the purposes of section 61T of the Income Tax (Earnings and Pensions) Act 2003 –
- (a) it does not matter whether the representations to the client mentioned in subsection (1) of that section were made before 6 April 2020 or on or after that date, but
 - (b) in a case where the representations were made before 6 April 2020 that section has effect as if the reference in subsection (3) to the date the client receives the representations were to 6 April 2020.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

8. Taxable benefits (appropriate percentage for a car: tax year 2020-21 onwards)

That –

- (1) Chapter 6 of Part 3 of the Income Tax (Earnings and Pensions) Act 2003 (taxable benefits: cars etc) is amended as follows.
- (2) In section 136 (car with a CO₂ emissions figure: post-September 1999 registration) –
 - (a) in subsection (2A) –
 - (i) after “figure” insert “in a case where the car is first registered before 6 April 2020”,
 - (ii) for “light-duty” substitute “light”, and
 - (iii) for “an EC certificate of conformity” substitute “the EC certificate of conformity or UK approval certificate”, and
 - (b) after subsection (2A) insert –

“(2B) For the purpose of determining the car’s CO₂ emissions figure in a case where the car is first registered on or after 6 April 2020, ignore any values specified in the EC certificate of conformity or UK approval certificate that are not WLTP (worldwide harmonised light vehicle test procedures) values.”
- (3) In section 137 (car with a CO₂ emissions figure: bi-fuel cars) –
 - (a) in subsection (2A) –
 - (i) after “figure” insert “in a case where the car is first registered before 6 April 2020”,
 - (ii) for “light-duty” substitute “light”, and
 - (iii) for “an EC certificate of conformity” substitute “the EC certificate of conformity or UK approval certificate”, and
 - (b) after subsection (2A) insert –

“(2B) For the purpose of determining the car’s CO₂ emissions figure in a case where the car is first registered on or after 6 April 2020, ignore any values specified in the EC certificate of conformity or UK approval certificate that are not WLTP (worldwide harmonised light vehicle test procedures) values.”
- (4) In section 139 (car with a CO₂ emissions figure) –
 - (a) for subsection (2) substitute –

“(2) For the purposes of subsection (1) and the table –
 - (a) if a CO₂ emissions figure is not a whole number, round it down to the nearest whole number, and
 - (b) if an electric range figure is not a whole number, round it up to the nearest whole number.”, and
 - (b) after subsection (5) insert –

“(5A) For the purpose of determining the electric range figure for a car first registered before 6 April 2020, ignore any WLTP (worldwide harmonised light vehicle test procedures) values specified in an EC certificate of conformity, an EC type-approval certificate or a UK approval certificate.

(5B) For the purpose of determining the electric range figure for a car first registered on or after 6 April 2020, ignore any values

specified in an EC certificate of conformity, an EC type-approval certificate or a UK approval certificate that are not WLTP (worldwide harmonised light vehicle test procedures) values.”

- (5) The amendments made by this Resolution have effect for the tax year 2020-21 and subsequent tax years.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

9. Taxable benefits (appropriate percentage for a car: tax year 2020-21 only)

That –

- (1) For the tax year 2020-21, Chapter 6 of Part 3 of the Income Tax (Earnings and Pensions) Act 2003 (taxable benefits: cars etc) has effect with the following modifications.
- (2) In section 139 (car with a CO₂ emissions figure: the appropriate percentage) –
- (a) in the table in subsection (1), in the second column of the entry for a car with a CO₂ emissions figure of 0, for “2%” substitute “0%”, and
- (b) in subsection (7) before paragraph (a) insert –
- “(za) section 139A (recently registered cars),”.
- (3) After section 139 insert –

“139A Section 139: recently registered car with CO₂ emissions figure

In its application in relation to a car that is first registered on or after 6 April 2020, section 139 has effect as if –

- (a) for the table in subsection (1) there were substituted –

<i>“Car</i>	<i>Appropriate percentage</i>
Car with CO ₂ emissions figure of 0	0%
Car with CO ₂ emissions figure of 1 - 50	
Car with electric range figure of 130 or more	0%
Car with electric range figure of 70 - 129	3%
Car with electric range figure of 40 - 69	6%
Car with electric range figure of 30 - 39	10%
Car with electric range figure of less than 30	12%
Car with CO ₂ emissions figure of 51 - 54	13%
Car with CO ₂ emissions figure of 55 - 59	14%
Car with CO ₂ emissions figure of 60 - 64	15%

<i>“Car</i>	<i>Appropriate percentage</i>
Car with CO ₂ emissions figure of 65 - 69	16%
Car with CO ₂ emissions figure of 70 - 74	17%”

(b) in subsection (3)(a) for “20%” there were substituted “18%”.

- (4) In section 140 (car without a CO₂ emissions figure: the appropriate percentage) in subsection (3)(a) for “2%” substitute “0%”.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

10. Taxable benefits (cars)

That (notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills) provision taking effect in a future year may be made amending the provisions of Chapter 6 of Part 3 of the Income Tax (Earnings and Pensions) Act 2003 that concern the determination of the appropriate percentage for a car.

11. Income tax (apprenticeship bursaries paid to persons leaving local authority care)

That provision may be made providing that no liability to income tax arises on certain bursaries paid to persons leaving care and starting an apprenticeship.

12. Income tax (certain Scottish social security benefits)

That—

- (1) Table B in section 677(1) of the Income Tax (Earnings and Pensions) Act 2003 (UK social security benefits wholly exempt from income tax) is amended as follows.
- (2) In Part 1 (benefits payable under primary legislation etc), insert each of the following at the appropriate place—

“Disability assistance for children and young people	SS(S)A 2018	Sections 24 and 31”
“Job start	ETA 1973	Section 2”.

- (3) In Part 2 (benefits payable under regulations), insert the following at the appropriate place—

“Scottish child payment	SS(S)A 2018	Section 79”.
-------------------------	-------------	--------------

- (4) The amendments made by this Resolution have effect for the tax year 2020-21 and subsequent tax years.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

13. Income tax (social security benefits)

That provision may be made conferring power on the Treasury to exempt certain social security benefits from income tax.

14. Income tax (payments in respect of expenses of voluntary office-holders)

That –

- (1) After section 299A of the Income Tax (Earnings and Pensions) Act 2003 insert –

“299B Voluntary office-holders: payments in respect of expenses

- (1) No liability to income tax arises in respect of a payment to a person who holds a voluntary office if the payment is in respect of reasonable expenses incurred in carrying out the duties of that office.
- (2) It does not matter whether –
- (a) the payment is an advance payment or a reimbursement;
 - (b) the person who makes the payment is the person with whom the office is held.
- (3) Subsections (2) and (3) of section 299A apply for the purposes of subsection (1) of this section as they apply for the purposes of subsection (1) of that section.”
- (2) In section 299A(3)(a) of the Income Tax (Earnings and Pensions) Act 2003 (voluntary office-holders: compensation for lost employment income) after “payment” insert “(whether an advance payment or a reimbursement)”.
- (3) The amendments made by this Resolution have effect for the tax year 2020-21 and subsequent tax years.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

15. Loan charge

That provision may be made –

- (a) substituting a reference to 9 December 2010 for the reference to 6 April 1999 in paragraph 1(1)(b) of Schedule 11 to the Finance (No.2) Act 2017 and in paragraph 1(2)(a)(i) of Schedule 12 to that Act,
- (b) enabling a person to elect for the tax consequences of Schedules 11 and 12 to the Finance (No.2) Act 2017 to be split over three tax years,
- (c) eliminating or reducing the tax consequences for a person of Schedules 11 and 12 to the Finance (No.2) Act 2017 in certain cases where the

- person was chargeable to income tax for the tax year 2015-16 or an earlier tax year on an amount that was referable to a loan or quasi-loan,
- (d) providing relief from late payment interest for a person who is chargeable to income tax on an amount by reason of Schedule 11 or 12 to the Finance (No.2) Act 2017 or who would be so chargeable but for the provision mentioned in paragraph (a) or (c),
 - (e) substituting a reference to 1 October 2020 for the reference to 1 October 2019 in paragraph 35C(2)(b) of Schedule 11 to the Finance (No.2) Act 2017 and in paragraph 22(2)(b) of Schedule 12 to that Act, and
 - (f) enabling the Commissioners for Her Majesty's Revenue and Customs to repay, or waive the payment of, certain amounts that—
 - (i) have been paid to them, have been treated as paid to them, or are due to be paid to them under certain agreements made with them in a specified period commencing no earlier than 16 March 2016 and ending no later than 10 March 2020, and
 - (ii) are referable to certain loans or quasi-loans made on or after 6 April 1999 and before 6 April 2016.

16. Pensions annual allowance charge (tapered reduction of allowance)

That provision may be made about the reduction of the annual allowance in the case of high-income individuals.

17. Capital gains tax (entrepreneurs' relief)

That provision may be made about relief under Chapter 3 of Part 5 of the Taxation of Chargeable Gains Act 1992.

18. Capital gains tax (relief on disposal of private residence)

That—

- (1) The Taxation of Chargeable Gains Act 1992 is amended as follows.
- (2) In section 222 (relief on disposal of private residence)—
 - (a) after subsection (5) insert—

“(5A) But a notice or further notice under subsection (5)(a) determining which of 2 or more residences is an individual's main residence for any period may be given more than 2 years from the beginning of the period if during the period the individual has not held an interest of more than a negligible market value in more than one of the residences.”,
 - (b) in subsection (7)(a) (disposal of dwelling-house to a spouse or civil partner)—
 - (i) for “the dwelling-house” substitute “a dwelling-house”, and
 - (ii) omit “which is their only or main residence”,
 - (c) in subsection (8A) (when living accommodation is job-related for a person) after paragraph (b) insert “; or
 - (c) an armed forces accommodation allowance for or towards costs of the accommodation is paid to, or in

- respect of, the person or the person's spouse or civil partner", and
- (d) in subsection (8D) (interpretation) after paragraph (b) insert “; and
 - (c) “armed forces accommodation allowance” means an allowance which is exempt from income tax by reason of section 297D of ITEPA 2003.”
- (3) In section 223 (amount of relief) –
- (a) in subsections (1) and (2)(a) for “18 months” substitute “9 months”, and
 - (b) omit subsection (4).
- (4) After section 223 insert –

“223ZA Amount of relief: individual's residency delayed by certain events

- (1) Subsection (4) below applies where –
 - (a) a gain to which section 222 applies accrues to an individual on the disposal of, or of an interest in, a dwelling-house or part of a dwelling-house,
 - (b) the time at which the dwelling-house or the part of the dwelling-house first became the individual's only or main residence (“the moving-in time”) was within the first 24 months of the individual's period of ownership,
 - (c) at no time during the period beginning with the individual's period of ownership and ending with the moving-in time was the dwelling-house or the part of the dwelling-house another person's residence, and
 - (d) during the period beginning with the individual's period of ownership and ending with the moving-in time a qualifying event occurred.
 - (2) The following are qualifying events –
 - (a) the completion of the construction, renovation, redecoration or alteration of the dwelling-house or the part of the dwelling-house mentioned in subsection (1);
 - (b) the disposal by the individual of, or of an interest in, any other dwelling-house or part of a dwelling-house that immediately before the disposal was the individual's only or main residence.
 - (3) In determining whether and, if so, when a qualifying event within subsection (2)(b) occurred, ignore section 28 (time of disposal where asset disposed of under contract).
 - (4) For the purposes of subsections (1) and (2) of section 223, as they have effect in relation to the gain, the dwelling-house or the part of the dwelling-house mentioned in subsection (1) above is to be treated as having been the individual's only or main residence from the beginning of the individual's period of ownership until the moving-in time.”
- (5) After section 223A insert –

“223B Additional relief: part of private residence let as accommodation

- (1) Where –

- (a) a gain to which section 222 applies accrues to an individual on the disposal of, or of an interest in, a dwelling-house or part of a dwelling-house, and
 - (b) at any time in the individual's period of ownership the condition in subsection (2) is met in respect of the dwelling-house,

the part of the gain that is within subsection (3) is a chargeable gain only to the extent, if any, to which it exceeds the amount in subsection (4).
- (2) The condition is that—
 - (a) part of the dwelling-house is the individual's only or main residence, and
 - (b) another part of the dwelling-house is being let by the individual as residential accommodation.
- (3) The part of the gain that is within this subsection is the part that (but for subsection (1)) would be a chargeable gain by reason of the fact that, at the times in the individual's period of ownership when the condition in subsection (2) is met, the individual's only or main residence does not include the part of the dwelling-house that is being let as residential accommodation.
- (4) The amount is whichever is the lesser of—
 - (a) the amount of the gain that is not a chargeable gain by virtue of section 223, and
 - (b) £40,000.
- (5) Where by reason of section 222(7)(a) the individual's period of ownership mentioned in subsection (1) begins with the beginning of the period of ownership of another person, any question whether the condition in subsection (2) is met at a time that is within both those periods of ownership is to be determined as if the references in subsection (2) to the individual were to that other person.”
- (6) In section 224 (amount of relief: further provisions)—
 - (a) in the heading for “Amount of relief” substitute “Relief under sections 223 and 223B”,
 - (b) in subsection (1)—
 - (i) for “the gain”, in the first place those words occur, substitute “a gain to which section 222 applies”,
 - (ii) for “section 223” substitute “sections 223 and 223B”,
 - (c) in subsection (2) for “section 223” substitute “sections 223 and 223B”, and
 - (d) in subsection (3) for “Section 223” substitute “Sections 223 and 223B”.
- (7) In section 225E (disposals by disabled persons or persons in care homes etc) in subsection (4) for “18 months” substitute “9 months”.
- (8) In section 248E(6) (relief on disposal of joint interests in private residence) for “and 223” substitute “, 223 and 223B”.
- (9) The amendment made by paragraph (2)(a) of this Resolution has effect in relation to a notice given on or after 6 April 2020.
- (10) The amendments made by paragraph (2)(b) of this Resolution have effect in a case where the disposal or death mentioned in subsection (7)(a) of section 222

of the Taxation of Chargeable Gains Act 1992 is made or occurs on or after 6 April 2020.

- (11) The amendments made by paragraphs (3) to (8) of this Resolution have effect in relation to disposals made on or after 6 April 2020.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

19. Corporate capital losses

That provision (including provision having retrospective effect) may be made relating to capital losses made by companies.

20. Corporation tax (instalment payments)

That provision may be made amending regulation 3 of the Corporation Tax (Instalment Payments) Regulations 1998.

21. Relief from capital gains tax for loans to traders

That provision may be made restricting the operation of section 253(1)(b) of the Taxation of Chargeable Gains Act 1992 to loans made before 24 January 2019.

22. Corporation tax (research and development expenditure credit)

That (notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills) provision may be made increasing the percentage in section 104M(3) of the Corporation Tax Act 2009 to 13%.

23. Capital allowances (structures and buildings allowances)

That provision (including provision having retrospective effect) may be made in relation to allowances under Part 2A of the Capital Allowances Act 2001.

24. Intangible fixed assets (pre-FA 2002 assets etc)

That provision may be made –

- (a) amending Chapter 16 of Part 8 of the Corporation Tax Act 2009, and
- (b) restricting the debits to be brought into account by a company for tax purposes in respect of certain intangible fixed assets acquired on or after 1 July 2020.

25. UK property businesses etc carried on by non-UK resident companies

That provision (including provision having retrospective effect) may be made, in consequence of Schedule 1 or 5 to the Finance Act 2019, in relation to non-UK resident companies that carry on UK property businesses or have other income relating to land in the United Kingdom.

26. Surcharge on banking companies (transferred-in losses)

That provision may be made about the treatment of losses transferred to a banking company from a non-banking company in calculating the surcharge profits of the banking company under Chapter 4 of Part 7A of the Corporation Tax Act 2010.

27. Corporation tax (payment of tax on certain transactions with EEA residents)

That provision (including provision having retrospective effect) may be made for the deferral of the payment of corporation tax arising in connection with certain transactions involving companies resident in an EEA state.

28. Changes to accounting standards affecting leases

That provision (including provision having retrospective effect) may be made amending paragraphs 13(1) and 14 of Schedule 14 to the Finance Act 2019.

29. Enterprise investment scheme (approved investment fund as nominee)

That provision may be made amending section 251 of the Income Tax Act 2007.

30. Gains from contracts for life insurance etc (top slicing relief)

That provision (including provision having retrospective effect) may be made amending sections 535 to 537 of the Income Tax (Trading and Other Income) Act 2005.

31. Losses on disposals of shares

That provision (including provision having retrospective effect) may be made repealing section 134(5) of the Income Tax Act 2007 and section 78(5) of the Corporation Tax Act 2010.

32. Digital services tax

That provision may be made imposing a tax on revenues arising in connection with the provision of a social media service, internet search engine, online marketplace or associated online advertising service.

33. Inheritance tax (property comprised in settlements)

That provision may be made amending the Inheritance Tax Act 1984 in relation to cases where property becomes comprised in a settlement.

34. Inheritance tax (payments to victims of persecution during Second World War)

That provision (including provision having retrospective effect) may be made about inheritance tax relief in respect of payments to victims of persecution during the Second World War era.

35. Stamp duty (unlisted securities and connected persons)

That provision may be made for the purposes of stamp duty in relation to transfers of unlisted securities involving connected persons.

36. Stamp duty reserve tax (unlisted securities and connected persons)

That provision may be made about the application of sections 87, 93 and 96 of the Finance Act 1986 in relation to transfers of unlisted securities involving connected persons.

37. Stamp duty (acquisition of target company's share capital)

That provision may be made amending section 77A of the Finance Act 1986.

38. Value added tax (call-off stock arrangements)

That –

- (1) The Value Added Tax Act 1994 is amended as follows.
- (2) After section 14 insert –

“Goods supplied between the UK and member States under call-off stock arrangements

14A Call-off stock arrangements

Schedule 4B (call-off stock arrangements) has effect.”

- (3) In section 69 (breaches of regulatory provisions) –
 - (a) in subsection (1)(a) for “or paragraph 5 of Schedule 3A” substitute “, paragraph 5 of Schedule 3A or paragraph 9(1) or (2)(a) of Schedule 4B”, and
 - (b) in subsection (2) after “under” insert “paragraph 8 or 9(2)(b) of Schedule 4B or”.
- (4) In Schedule 4 (matters to be treated as a supply of goods or services) in paragraph 6, after sub-paragraph (2) insert –
 - “(3) Sub-paragraph (1) above is subject to paragraph 2 of Schedule 4B (call-off stock arrangements).”
- (5) After Schedule 4A insert –

“SCHEDULE 4B

Section 14A

CALL-OFF STOCK ARRANGEMENTS

Where this Schedule applies

- 1 (1) This Schedule applies where –
 - (a) on or after 1 January 2020 goods forming part of the assets of any business are removed –
 - (i) from the United Kingdom for the purpose of being taken to a place in a member State, or

- (ii) from a member State for the purpose of being taken to a place in the United Kingdom,
- (b) the goods are removed in the course or furtherance of that business by or under the directions of the person carrying on that business (“the supplier”),
- (c) the goods are removed with a view to their being supplied in the destination State, at a later stage and after their arrival there, to another person (“the customer”),
- (d) at the time of the removal the customer is entitled to take ownership of the goods in accordance with an agreement existing between the customer and the supplier,
- (e) at the time of the removal the supplier does not have a business establishment or other fixed establishment in the destination State,
- (f) at the time of the removal the customer is identified for the purposes of VAT in accordance with the law of the destination State and both the identity of the customer and the number assigned to the customer for the purposes of VAT by the destination State are known to the supplier,
- (g) as soon as reasonably practicable after the removal the supplier records the removal in the register provided for in Article 243(3) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, and
- (h) the supplier includes the number mentioned in paragraph (f) in the recapitulative statement provided for in Article 262(2) of Council Directive 2006/112/EC.

(2) In this Schedule –

“the destination State” means –

- (a) in a case within paragraph (i) of sub-paragraph (1)(a), the member State concerned, and
- (b) in a case within paragraph (ii) of sub-paragraph (1)(a), the United Kingdom, and

“the origin State” means –

- (a) in a case within paragraph (i) of sub-paragraph (1)(a), the United Kingdom, and
- (b) in a case within paragraph (ii) of sub-paragraph (1)(a), the member State concerned.

Removal of the goods not to be treated as a supply

- 2 The removal of the goods from the origin State is not to be treated by reason of paragraph 6(1) of Schedule 4 as a supply of goods by the supplier.

Goods supplied to the customer within 12 months of arrival

- 3 (1) The rules in sub-paragraph (2) apply if –
- (a) during the period of 12 months beginning with the day the goods arrive in the destination State the supplier transfers the whole property in the goods to the customer, and

- (b) during the period beginning with the day the goods arrive in the destination State and ending immediately before the time of that transfer no relevant event occurs.

(2) The rules are that –

- (a) a supply of the goods in the origin State is deemed to be made by the supplier,
- (b) the deemed supply is deemed to involve the removal of the goods from the origin State at the time of the transfer mentioned in sub-paragraph (1),
- (c) the consideration given by the customer for the transfer mentioned in sub-paragraph (1) is deemed to have been given for the deemed supply, and
- (d) an acquisition of the goods by the customer in pursuance of the deemed supply is deemed to take place in the destination State.

(3) For the meaning of a “relevant event”, see paragraph 7.

Relevant event occurs within 12 months of arrival

- 4 (1) The rules in sub-paragraph (2) apply (subject to paragraph 6) if –
- (a) during the period of 12 months beginning with the day the goods arrive in the destination State a relevant event occurs, and
 - (b) during the period beginning with the day the goods arrive in the destination State and ending immediately before the time that relevant event occurs the supplier does not transfer the whole property in the goods to the customer.

(2) The rules are that –

- (a) a supply of the goods in the origin State is deemed to be made by the supplier,
- (b) that deemed supply is deemed to involve the removal of the goods from the origin State at the time the relevant event occurs, and
- (c) an acquisition of the goods by the supplier in pursuance of that deemed supply is deemed to take place in the destination State.

(3) For the meaning of a “relevant event”, see paragraph 7.

Goods not supplied and no relevant event occurs within 12 months of arrival

- 5 (1) The rules in sub-paragraph (2) apply (subject to paragraph 6) if during the period of 12 months beginning with the day the goods arrive in the destination State the supplier does not transfer the whole property in the goods to the customer and no relevant event occurs.

(2) The rules are that –

- (a) a supply of the goods in the origin State is deemed to be made by the supplier,
- (b) the deemed supply is deemed to involve the removal of the goods from the origin State at the beginning of the day

following the expiry of the period of 12 months mentioned in sub-paragraph (1), and

- (c) an acquisition of the goods by the supplier in pursuance of the deemed supply is deemed to take place in the destination State.

(3) For the meaning of a “relevant event”, see paragraph 7.

Exception to paragraphs 4 and 5: goods returned to origin State

- 6 The rules in paragraphs 4(2) and 5(2) do not apply if during the period of 12 months beginning with the day the goods arrive in the destination State –
 - (a) the goods are returned to the origin State by or under the direction of the supplier, and
 - (b) the supplier records the return of the goods in the register provided for in Article 243(3) of Council Directive 2006/112/EC.

Meaning of “relevant event”

- 7 (1) For the purposes of this Schedule each of the following events is a relevant event –
 - (a) the supplier forms an intention not to supply the goods to the customer (but see sub-paragraph (2)),
 - (b) the supplier forms an intention to supply the goods to the customer otherwise than in the destination State,
 - (c) the supplier establishes a business establishment or other fixed establishment in the destination State,
 - (d) the customer ceases to be identified for the purposes of VAT in accordance with the law of the destination State,
 - (e) the goods are removed from the destination State by or under the directions of the supplier otherwise than for the purpose of being returned to the origin State, or
 - (f) the goods are destroyed, lost or stolen.
- (2) But the event mentioned in paragraph (a) of sub-paragraph (1) is not a relevant event for the purposes of this Schedule if –
 - (a) at the time that the event occurs the supplier forms an intention to supply the goods to another person (“the substitute customer”),
 - (b) at that time the substitute customer is identified for the purposes of VAT in accordance with the law of the destination State,
 - (c) the supplier includes the number assigned to the substitute customer for the purposes of VAT by the destination State in the recapitulative statement provided for in Article 262(2) of Council Directive 2006/112/EC, and
 - (d) as soon as reasonably practicable after forming the intention to supply the goods to the substitute customer the supplier records that intention in the register provided for in Article 243(3) of Council Directive 2006/112/EC.

- (3) In a case where sub-paragraph (2) applies, references in this Schedule to the customer are to be then read as references to the substitute customer.
- (4) In a case where the goods are destroyed, lost or stolen but it is not possible to determine the date on which that occurred, the goods are to be treated for the purposes of this Schedule as having been destroyed, lost or stolen on the date on which they were found to be destroyed or missing.

Record keeping by the supplier

- 8 In a case where the origin State is the United Kingdom, any record made by the supplier in pursuance of paragraph 1(1)(g), 6(b) or 7(2)(d) must be preserved for such period not exceeding 6 years as the Commissioners may specify in writing.

Record keeping by the customer

- 9 (1) In a case where the destination State is the United Kingdom, the customer must as soon as is reasonably practicable make a record of the information relating to the goods that is specified in Article 54A(2) of Council Implementing Regulation (EU) No. 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax.
- (2) A record made under this paragraph must –
 - (a) be made in a register kept by the customer for the purposes of this paragraph, and
 - (b) be preserved for such period not exceeding 6 years as the Commissioners may specify in writing.”
- (6) In Schedule 6 (valuation of supplies: special cases) in paragraph 6(1) in paragraph (c) after “that Schedule” insert “; or
 - (d) paragraph 4(2)(a) or 5(2)(a) of Schedule 4B”.
- (7) The Value Added Tax Regulations 1995 (S.I. 1995/2518) are amended as follows.
- (8) In regulation 21 (interpretation of Part 4) –
 - (a) the existing text becomes paragraph (1), and
 - (b) after that paragraph insert –
 - “(2) For the purposes of this Part –
 - (a) goods are removed from the United Kingdom under call-off stock arrangements if they are removed from the United Kingdom in circumstances where the conditions in paragraphs (a) to (g) of paragraph 1(1) of Schedule 4B to the Act are met,
 - (b) references to “the customer” or “the destination State”, in relation to goods removed from the United Kingdom under call-off stock arrangements, are to be construed in accordance with paragraph 1 of Schedule 4B to the Act, and
 - (c) “call-off stock goods”, in relation to a taxable person, means goods that have been removed from the

United Kingdom under call-off stock arrangements by or under the directions of the taxable person.”

(9) After regulation 22 insert –

“22ZA(1) A taxable person must submit a statement to the Commissioners if any of the following events occurs –

- (a) goods are removed from the United Kingdom under call-off stock arrangements by or under the directions of the taxable person;
- (b) call-off stock goods are returned to the United Kingdom by or under the directions of the taxable person at any time during the period of 12 months beginning with their arrival in the destination State;
- (c) the taxable person forms an intention to supply call-off stock goods to a person (“the substitute”) other than the customer in circumstances where –
 - (i) the taxable person forms that intention during the period of 12 months beginning with the arrival of the goods in the destination State, and
 - (ii) the substitute is identified for VAT purposes in accordance with the law of the destination State.

(2) The statement must –

- (a) be made in the form specified in a notice published by the Commissioners,
- (b) contain, in respect of each event mentioned in paragraph (1) which has occurred within the period in respect of which the statement is made, such information as may from time to time be specified in a notice published by the Commissioners, and
- (c) contain a declaration that the information provided in the statement is true and complete.

(3) Paragraphs (3), (4) and (6) of regulation 22 have effect for the purpose of determining the period in respect of which the statement must be made, but as if –

- (a) in paragraph (3)(a) of regulation 22, for “paragraphs (4) to (6)” there were substituted “paragraphs (4) and (6)”,
- (b) in paragraph (3)(a) of regulation 22, for “the EU supply of goods is made” there were substituted “the event occurs”,
- (c) in paragraph (4)(a) of regulation 22, for “the supply is made” there were substituted “the event occurs”, and
- (d) in paragraph (6) of regulation 22, the reference to paragraph (1) of that regulation were a reference to paragraph (1) of this regulation.

(4) In determining the period in respect of which the statement must be made, the time at which an event mentioned in paragraph (1)(a) of this regulation is to be taken to occur is the time the goods concerned are removed from the United Kingdom (rather than the time the condition mentioned in paragraph (g) of paragraph 1(1) to Schedule 4B to the Act is met in respect of the removal).”

(10) In regulation 22B (EC sales statements: supplementary) –

- (a) in paragraph (1) for the words from “statements”, in the first place it occurs, to “and” substitute “more than one statement is to be submitted under regulations 22 to”,
 - (b) in paragraph (2) after “22” insert “, 22ZA”, and
 - (c) in paragraph (3), in the words before paragraph (a), after “22” insert “, 22ZA”.
- (11) Regulation 22ZA of the Value Added Tax Regulations 1995 (as inserted by paragraph (9) of this Resolution) is to be treated for the purposes of sections 65 and 66 of the Value Added Tax Act 1994 as having been made under paragraph 2(3) of Schedule 11 to that Act.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

39. Post-duty point dilution of wine or made-wine

That—

- (1) After section 55 of the Alcoholic Liquor Duties Act 1979 insert—

“55ZA Post-duty point dilution of wine or made-wine

- (1) This section applies if—
- (a) wine or made-wine is imported into the United Kingdom or produced in the United Kingdom for sale,
 - (b) excise duty is chargeable on the wine or made-wine as a result of section 54 or 55,
 - (c) after the excise duty point in relation to that charge, a person mixes or otherwise adds, at any place in the United Kingdom, water or any other substance to the wine or made-wine in a case where what results (“the new product”) is intended for sale, and
 - (d) if the addition had taken place immediately before that duty point, the amount of the excise duty would have been greater than the amount actually payable.
- (2) The addition attracts a penalty under section 9 of the Finance Act 1994 (civil penalties), and the new product is liable to forfeiture.
- (3) This section has effect, despite section 8 of the Isle of Man Act 1979, as if a removal of wine or made-wine to the United Kingdom from the Isle of Man constituted its importation into the United Kingdom (and references to the charge to excise duty as a result of section 54 or 55 and to the excise duty point are to be read accordingly).”
- (2) The amendment made by this Resolution has effect in relation to any addition of water or any other substance on or after 1 April 2020.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

40. Rates of tobacco products duty

That—

- (1) In Schedule 1 to the Tobacco Products Duty Act 1979 (table of rates of tobacco products duty), for the Table substitute –

“TABLE

1 Cigarettes	An amount equal to the higher of— (a) 16.5% of the retail price plus £237.34 per thousand cigarettes, or (b) £305.23 per thousand cigarettes.
2 Cigars	£296.04 per kilogram
3 Hand-rolling tobacco	£253.33 per kilogram
4 Other smoking tobacco and chewing tobacco	£130.16 per kilogram
5 Tobacco for heating	£243.95 per kilogram”

- (2) The amendment made by this Resolution comes into force at 6pm on 11 March 2020.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

41. Vehicle excise duty (rates)

That –

- (1) Schedule 1 to the Vehicle Excise and Registration Act 1994 (annual rates of vehicle excise duty) is amended as follows.
- (2) In paragraph 1 (general rate) –
- (a) in sub-paragraph (2) (vehicle not covered elsewhere in Schedule with engine cylinder capacity exceeding 1,549cc), for “£265” substitute “£270”, and
 - (b) in sub-paragraph (2A) (vehicle not covered elsewhere in Schedule with engine cylinder capacity not exceeding 1,549cc), for “£160” substitute “£165”.

- (3) In paragraph 1B (graduated rates for light passenger vehicles registered before 1 April 2017), for the Table substitute –

<i>“CO₂ emissions figure</i>		<i>Rate</i>	
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Reduced rate</i>	<i>Standard rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>	<i>£</i>
100	110	10	20
110	120	20	30
120	130	115	125
130	140	140	150
140	150	155	165
150	165	195	205
165	175	230	240
175	185	255	265
185	200	295	305
200	225	320	330
225	255	555	565
255	–	570	580”.

- (4) In the sentence immediately following the Table in that paragraph, for paragraphs (a) and (b) substitute –

“(a) in column (3), in the last two rows, “320” were substituted for “555” and “570”, and

(b) in column (4), in the last two rows, “330” were substituted for “565” and “580”.”

- (5) In paragraph 1GC (graduated rates for first licence for light passenger vehicles registered on or after 1 April 2017), for Table 1 (vehicles other than higher rate diesel vehicles) substitute –

<i>“CO₂ emissions figure</i>		<i>Rate</i>	
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Reduced rate</i>	<i>Standard rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>	<i>£</i>
0	50	0	10

<i>“CO₂ emissions figure</i>		<i>Rate</i>	
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Reduced rate</i>	<i>Standard rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>	<i>£</i>
50	75	15	25
75	90	100	110
90	100	125	135
100	110	145	155
110	130	165	175
130	150	205	215
150	170	530	540
170	190	860	870
190	225	1295	1305
225	255	1840	1850
255	—	2165	2175”.

(6) In that paragraph, for Table 2 (higher rate diesel vehicles) substitute –

<i>“CO₂ emissions figure</i>		<i>Rate</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>
0	50	25
50	75	110
75	90	135
90	100	155
100	110	175
110	130	215
130	150	540
150	170	870

<i>“CO₂ emissions figure</i>		<i>Rate</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>
170	190	1305
190	225	1850
225	255	2175
255	—	2175”.

- (7) In paragraph 1GD(1) (rates for any other licence for light passenger vehicles registered on or after 1 April 2017) –
- in paragraph (a) (reduced rate), for “£135” substitute “£140”, and
 - in paragraph (b) (standard rate), for “£145” substitute “£150”.
- (8) In paragraph 1GE(2) (rates for light passenger vehicles registered on or after 1 April 2017 with a price exceeding £40,000) –
- in paragraph (a), for “£440” substitute “£465”, and
 - in paragraph (b), for “£450” substitute “£475”.
- (9) In paragraph 1J(a) (rates for light goods vehicles that are not pre-2007 or post-2008 lower emission vans), for “£260” substitute “£265”.
- (10) In paragraph 2(1) (rates for motorcycles) –
- in paragraph (b) (motorbicycles with engine cylinder capacity exceeding 150cc but not exceeding 400cc), for “£43” substitute “£44”,
 - in paragraph (c) (motorbicycles with engine cylinder capacity exceeding 400cc but not exceeding 600cc), for “£66” substitute “£67”, and
 - in paragraph (d) (other cases), for “£91” substitute “£93”.
- (11) The amendments made by this Resolution have effect in relation to licences taken out on or after 1 April 2020.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

42. Vehicle excise duty (applicable CO₂ emissions figure)

That –

- (1) In Schedule 1 to the Vehicle Excise and Registration Act 1994 (annual rates of duty) in paragraph 1GA(5) (meaning of “the applicable CO₂ emissions figure”) –
- omit “and” at the end of paragraph (a),
 - in paragraph (b) –

- (i) after “figure” insert “of a vehicle first registered before 1 April 2020”,
 - (ii) for “light-duty” substitute “light”, and
 - (iii) after “EU certificate of conformity” insert “or UK approval certificate”, and
- (c) at the end of paragraph (b) insert “, and
- (c) for the purpose of determining the applicable CO₂ emissions figure of a vehicle first registered on or after 1 April 2020, ignore any values specified in an EU certificate of conformity or UK approval certificate that are not WLTP (worldwide harmonised light vehicle test procedures) values”.
- (2) The amendments made by this Resolution have effect in relation to licences taken out on or after 1 April 2020.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

43. Vehicle excise duty (electric vehicles: extension of exemption)

That –

- (1) The Vehicle Excise and Registration Act 1994 is amended as follows.
- (2) In paragraph 25 of Schedule 2 (exempt vehicles: light passenger vehicles with low CO₂ emissions) omit sub-paragraphs (5) and (6) (no exemption if vehicle price exceeds £40,000 etc).
- (3) As a consequence, Part 1AA of Schedule 1 (annual rates of duty: light passenger vehicles registered on or after 1 April 2017) is amended as follows.
- (4) In paragraph 1GB (exemption from paying duty on first vehicle licence for certain vehicles) –
 - (a) in sub-paragraph (1) omit “(2) or”, and
 - (b) omit sub-paragraph (2).
- (5) In paragraph 1GD (rates of duty payable on any other vehicle licence for vehicle), in sub-paragraph (2) omit “or (4)”.
- (6) In paragraph 1GE (higher rates of duty: vehicles with a price exceeding £40,000) –
 - (a) omit sub-paragraphs (3) and (4), and
 - (b) in sub-paragraph (5) for “sub-paragraphs (2) and (4) do” substitute “Sub-paragraph (2) does”.
- (7) In paragraph 1GF (calculating the price of a vehicle), in sub-paragraph (1) omit “and (3)(a)”.
- (8) The amendments made by this Resolution come into force on 1 April 2020 but do not apply in relation to licences in force immediately before that date.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

44. Vehicle excise duty (motor caravans)

That—

- (1) In the Vehicle Excise and Registration Act 1994, in Part 1AA of Schedule 1 (annual rates of duty: light passenger vehicles registered on or after 1 April 2017), paragraph 1GA is amended as follows.
- (2) After sub-paragraph (1) insert—
 - “(1A) But this Part of this Schedule does not apply to a motor caravan which is first registered, under this Act or under the law of a country or territory outside the United Kingdom, on or after 12 March 2020.”
- (3) After sub-paragraph (2) insert—
 - “(2A) For the purposes of sub-paragraph (1A) a vehicle is a “motor caravan” if the certificate mentioned in sub-paragraph (1)(b) identifies the vehicle as a motor caravan within the meaning of Annex II to Directive 2007/46/EC.”

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

45. Vehicle excise duty (exemption in respect of medical courier vehicles)

That—

- (1) Schedule 2 to the Vehicle Excise and Registration Act 1994 (exempt vehicles) is amended as follows.
- (2) In the heading before paragraph 6, after “Ambulances” insert “, medical courier vehicles”.
- (3) After paragraph 6 insert—
 - “6A (1) A vehicle is an exempt vehicle if—
 - (a) it is used primarily for the transportation of medical items,
 - (b) it is readily identifiable as a vehicle used for the transportation of medical items by being marked “Blood” on both sides, and
 - (c) it is registered under this Act in the name of a charity whose main purpose is to provide services for the transportation of medical items.
 - (2) In this paragraph—
 - “charity” means a charity as defined by paragraph 1 of Schedule 6 to the Finance Act 2010;
 - “medical items” means items intended for use for medical purposes, including in particular—
 - (a) blood;
 - (b) medicines and other medical supplies;
 - (c) items relating to people who are undergoing medical treatment;
 - “item” includes any substance.”

(4) The amendments made by this Resolution come into force on 1 April 2020.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

46. Hydrocarbon oil duties (private pleasure craft)

That provision may be made as regards the use of rebated fuels in private pleasure craft.

47. Rates of air passenger duty

That (notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills) provision may be made taking effect in a future year increasing the rates of air passenger duty.

48. Amounts of gross gaming yield charged to gaming duty

That provision may be made increasing the amounts of gross gaming yield specified in the table in section 11(2) of the Finance Act 1997.

49. Rates of climate change levy from April 2020

That—

- (1) Paragraph 42 of Schedule 6 to the Finance Act 2000 (climate change levy: amount payable by way of levy) is amended as follows.
- (2) In sub-paragraph (1), for the table substitute—

“TABLE

<i>Taxable commodity supplied</i>	<i>Rate at which levy payable if supply is not a reduced-rate supply</i>
Electricity	£0.00811 per kilowatt hour
Gas supplied by a gas utility or any gas supplied in a gaseous state that is of a kind supplied by a gas utility	£0.00406 per kilowatt hour
Any petroleum gas, or other gaseous hydrocarbon, supplied in a liquid state	£0.02175 per kilogram
Any other taxable commodity	£0.03174 per kilogram”.

- (3) In sub-paragraph (1)—
 - (a) in paragraph (ba) (reduced-rate supplies of electricity), for “7” substitute “8”,
 - (b) after that paragraph insert—

- “(bb) if the supply is a reduced-rate of supply of any petroleum gas, or other gaseous hydrocarbon, supplied in a liquid state, 23 per cent of the amount that would be payable if the supply were a supply to which paragraph (a) applies;”, and
- (c) in paragraph (c) (other reduced-rate supplies), for “22” substitute “19”.
- (4) In consequence of the amendment made by paragraph (3) of this Resolution, in the Notes to paragraph 2 of Schedule 1 to the Climate Change Levy (General) Regulations 2001, for the definition of “r” substitute –
- “r= 0.92 in the case of electricity; 0.77 in the case of any petroleum gas, or other gaseous hydrocarbon, supplied in a liquid state; and 0.81 in any other case.”
- (5) The amendments made by this Resolution have effect in relation to supplies treated as taking place on or after 1 April 2020.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

50. Rates of climate change levy (future years)

That (notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills) provision may be made taking effect in a future year amending the rates of climate change levy.

51. Rates of landfill tax

That –

- (1) Section 42 of the Finance Act 1996 (amount of landfill tax) is amended as follows.
- (2) In subsection (1)(a) (standard rate), for “£91.35” substitute “£94.15”.
- (3) In subsection (2) (reduced rate for certain disposals), in the words after paragraph (b) –
- (a) for “£91.35” substitute “£94.15”, and
- (b) for “£2.90” substitute “£3”.
- (4) The amendments made by this Resolution have effect in relation to disposals made (or treated as made) on or after 1 April 2020.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

52. Carbon emissions tax

That provision may be made about carbon emissions tax.

53. Greenhouse gas emissions trading schemes

That provision may be made for the imposition of charges by the allocation, in return for payment, of allowances under paragraph 5 of Schedule 2 to the Climate Change Act 2008.

54. Import duty (international trade disputes)

That provision may be made amending section 15(1)(b) of the Taxation (Cross-border Trade) Act 2018.

55. Priority of certain HMRC debts on insolvency

That provision may be made conferring, on the insolvency of a person, a priority as regards an amount owed by the person to the Commissioners for Her Majesty's Revenue and Customs in respect of—

- (a) value added tax, or
- (b) certain deductions that the person is required to make from a payment made to another person.

56. Joint and several liability of individuals for tax liabilities of companies etc

That provision may be made for individuals to be jointly and severally liable, in certain circumstances involving insolvency or potential insolvency, for amounts payable to the Commissioners for Her Majesty's Revenue and Customs by bodies corporate or unincorporate.

57. Operation of the general anti-abuse rule

That provision may be made—

- (a) about the procedural requirements and time limits for the making of adjustments by virtue of section 209 of the Finance Act 2013, and
- (b) amending paragraph 5 of Schedule 43C to that Act.

58. Tax relief for scheme payments etc

That provision (including provision having retrospective effect) may be made for tax relief in respect of—

- (a) payments made under or otherwise referable to the Windrush Compensation Scheme,
- (b) payments under the Troubles Permanent Disablement Payment Scheme, and
- (c) other compensation payments made by or on behalf of a government, public authority or local authority.

59. HMRC exercise of officer functions

That provision (including provision having retrospective effect) may be made about things done by Her Majesty's Revenue and Customs in the exercise of functions

conferred by or under enactments relating to taxation on officers of Revenue and Customs.

60. Tax returns (limited liability partnerships)

That provision (including provision having retrospective effect) may be made about tax returns in relation to limited liability partnerships that are not carrying on a trade, profession or business with a view to profit.

61. Preparatory expenditure on plastics tax

That provision may be made about preparations by the Commissioners for Her Majesty's Revenue and Customs for the introduction of a new tax to be charged in respect of certain plastic packaging.

62. Limits on local loans

That (notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills) provision may be made increasing to £115 billion, with power to increase by order to £135 billion, the limit imposed by section 4 of the National Loans Act 1968 in relation to loans made in pursuance of section 3 of that Act.

63. Incidental provision etc

That it is expedient to authorise—

- (a) any incidental or consequential charges to any duty or tax (including charges having retrospective effect) that may arise from provisions designed in general to afford relief from taxation, and
- (b) any incidental or consequential provision (including provision having retrospective effect) relating to provision authorised by any other resolution.

MONEY RESOLUTION

FINANCE (MONEY): *Queen's recommendation signified*

That, for the purposes of any Act of the present Session relating to finance, it is expedient to authorise—

- (a) the payment out of money provided by Parliament of sums incurred by the Commissioners for Her Majesty's Revenue and Customs which is attributable to the increase in the percentage in section 104M(3) of the Corporation Tax Act 2009, and
- (b) any increase in the sums payable out of or into the National Loans Fund which is attributable to increasing to £115 billion, with power to increase by order to £135 billion, the limit imposed by section 4 of the National Loans Act 1968 in relation to loans made in pursuance of section 3 of that Act.