

FINANCE (NO.2) BILL

(except Clause 4, Clauses 6 to 8 and Schedule 1, Clause 12, Clauses 27 and 28, Clauses 53 to 66, Clauses 68 to 71, Clauses 84 to 92 and Schedules 12 and 13, Clause 93 and Schedule 14)

PUBLIC BILL COMMITTEE

Wednesday 5 January 2022 at 3.30pm and 6.00 pm, Room 10

Chairs' provisional selection and grouping of Amendments

(This list indicates the Chairs' proposed grouping for debate of amendments, new clauses and clauses and schedules of the Bill)

PART 2: RESIDENTIAL PROPERTY

DEVELOPER TAX

Introduction

Clause 32 (Introduction)

Clause 32 stand part + Clause 33 stand part + Clause 52 stand part + NC3 [SNP] + NC18 [Opposition]

Charge to tax

Clause 33 (Charge to RPDT)

Key concepts

Clause 34 (Meaning of "residential property developer")

Clause 34 stand part + Clause 35 stand part + Clause 36 stand part + Clause 37 stand part + Clause 38 stand part + Clause 47 stand part + Clause 48 stand part + Clause 49 stand part + Schedule 9 + Clause 50 stand part + Clause 51 stand part

Clause 35 (Meaning of "residential property development activities")

Clause 36 (Residential property development activities: "interest in land")

Clause 37 (Residential property development activities: "residential property")

Clause 38 (Meaning of "residential property developer profits or losses")

Profits and losses

Clause 39 (Adjusted trading profits and losses)

Clause 39 stand part + Clause 40 stand part + Clause 41 stand part + Schedule 7 + Clause 42 stand part

Clause 40 (Attributable joint venture profits and losses)

Clause 41 (RPDT reliefs)

Schedule 7 (RPDT reliefs)

Clause 42 (Restrictions on RPDT reliefs)

Allowance

Clause 43 (Allowance)

Clause 43 stand part + Clause 44 stand part

Clause 44 (Allowance: joint venture companies)

Application of corporation tax provisions, management etc

Clause 45 (Application of corporation tax provisions and management of RPDT)

Clause 45 stand part + Schedule 8

Schedule 8 (Management of RPDT)

Clause 46 (Requirement to provide information about payments)

Clause 46 stand part

Clause 47 (Non-profit housing companies: exit charge)

Miscellaneous

Clause 48 (Groups)

Clause 49 (Miscellaneous provision)

Schedule 9 (Miscellaneous provision)

Clause 50 (Interpretation etc)

Commencement and transitional provisions

Clause 51 (Commencement)

Clause 52 (Anti-forestalling: accelerated profits)

PART 4: OTHER TAXES

Stamp duty and stamp duty reserve tax

Clause 67 (Securitisation companies and qualifying transformer vehicles)

Clause 67 stand part

Insurance premium tax

Clause 72 (Identifying where the risk is situated)

Clause 72 stand part

Import duty

Clause 73 (Transitioned trade remedies: decisions by Secretary of State)

Clause 73 stand part

Clause 74 (Reference documents: amount of import duty)

Clause 74 stand part

Fuel duties

Clause 75 (Restriction of use of rebated diesel and biofuels)

Clause 75 stand part + Schedule 10

Schedule 10 (Restriction of use of rebated diesel and biofuels)

Tobacco products duty

76 (Rates of tobacco products duty)

Clause 76 stand part

Vehicle taxes

Clause 77 (Rates for light passenger or light goods vehicles, motorcycles etc)

Clause 77 stand part + NC5 [SNP] + NC15 [Opposition]

Clause 78 (Vehicle excise duty: exemption for certain cabotage operations)

Clause 78 stand part + Clause 79 stand part + NC16 [Opposition]

Clause 79 (HGV road user levy: extension of suspension)

Gaming duty

Clause 80 (Amounts of gross gaming yield charged to gaming duty)

Clause 80 stand part + NC11 [SNP]

Penalties relating to excise duty

Clause 81 (Excise duty: penalties)

Clause 81 stand part

Environmental taxes

Clause 82 (Rates of landfill tax)

Clause 82 stand part

Clause 83 (Plastic packaging tax)

Clause 83 stand part + Schedule 11 + NC17 [Opposition]

Schedule 11 (Plastic packaging tax)

PART 5: MISCELLANEOUS AND FINAL

Uncertain tax treatment

Clause 94 (Large businesses: notification of uncertain tax treatment)

Clause 94 stand part + Govt 7 to Govt 10 + Schedule 15 + NC7 [SNP]

Schedule 15 (Large businesses: notification of uncertain tax treatment)

Discovery assessments etc

Clause 95 (Discovery assessments for unassessed income tax or capital gains tax)

Clause 95 stand part + Clause 96 stand part

Clause 96 (Notification of liability to income tax and capital gains tax)

Clause 97 (Calculation of income tax liability for certain charges relating to pensions)

Clause 97 stand part

Temporary powers in disaster or emergency

Clause 98 (Power to make temporary modifications of taxation of employment income)

Clause 98 stand part

Emissions certificates for vehicles

Clause 99 (Vehicle CO2 emissions certificates)

Clause 99 stand part + Schedule 16 + NC8 [SNP]

Schedule 16 (Vehicle CO2 emissions certificates)

Office of Tax Simplification

Clause 100 (Increase in membership of the Office of Tax Simplification)

Clause 100 stand part + NC9 [SNP] + NC10 [SNP]

Final

Clause 101 (Interpretation)

Clause 101 stand part + Clause 102 stand part

Clause 102 (Short title)

NEW CLAUSES

NC1 [SNP] + NC6 [SNP]

NC2 [SNP]

NC4 [SNP]

NC12 [SNP]

NC13 [Abrahams]*

*If a Member of the Committee wishes to move it

Not selected

NC19 [Opposition]

**Sir Christopher Chope
Philip Davies
Dame Angela Eagle
Rupa Huq**

Chairs of the Committee

4 January 2022