
Committee of the whole House: Tuesday 18 April 2023

Finance (No. 2) Bill (Amendment Paper)

Clauses to be considered in Committee of the whole House: Clauses 5 and 6 (corporation tax charge and rates); Clauses 7 to 9 (capital allowances); Clauses 10 to 15 and Schedule 1 (other reliefs relating to businesses); Clauses 18 to 25 (pensions); Clause 27 (power to clarify tax treatment of devolved social security benefits); Clauses 47, 48 and 50 to 60 and Schedules 7 to 9 (alcohol duty: charge, rates and reliefs); Clauses 121 to 264 and Schedules 14 to 17 (multinational top-up tax); Clauses 265 to 277 and Schedule 18 (domestic top-up tax); Clauses 278 to 312 (electricity generator levy); any new Clauses or new Schedules relating to the subject matter of those Clauses and those Schedules.

This document lists all amendments tabled to the Finance (No. 2) Bill at Committee of the whole House stage. Any withdrawn amendments are listed at the end of the document. The amendments are arranged in the order in which it is expected they will be decided.

This document should be read alongside the provisional Selection and Grouping by the Chairman of Ways and Means, which sets out the order in which the amendments will be debated.

★ New Amendments.

New Amendment: 32

DAY 1

CLAUSES 5 AND 6; CLAUSES 7 TO 9; CLAUSE 10 AND SCHEDULE 1; CLAUSES 11 TO 15; CLAUSES 121 TO 125 AND SCHEDULE 14; CLAUSES 126 AND 127 AND SCHEDULE 15; CLAUSES 128 TO 260 AND SCHEDULE 16; CLAUSE 261 AND SCHEDULE 17; CLAUSES 262 TO 264; CLAUSES 265 TO 275 AND SCHEDULE 18; CLAUSES 276 AND 277; ANY NEW CLAUSES OR NEW SCHEDULES RELATING TO THE SUBJECT MATTER OF THOSE CLAUSES AND THOSE SCHEDULES

Andrea Jenkyns

32

★ Clause 5, page 2, line 15, leave out “25” and insert “19”

Member's explanatory statement

This amendment would set corporation tax at 19% instead of 25%.

James Murray

26

Abena Oppong-Asare

Schedule 1, page 280, line 32, leave out “a requirement relating to the making of the claim” and insert “the requirement to make a claim notification pursuant to either section 104AA, section 1045A or 1054A of CTA 2009 (as appropriate) or failed to provide the additional information as required by paragraph 83EA”

Member's explanatory statement

This amendment would make clear that the power to remove a claim for R&D relief from a corporation tax return is only available to HMRC where a company has failed to make a claim notification (required pursuant to Part 1 of this Schedule) or to submit the additional information (required pursuant to paragraph 13 of this Schedule).

The Chancellor of the Exchequer

Gov 14

Schedule 1, page 283, line 27, at end insert—

“(3) In section 1057 (R&D relief for SMEs: tax credit only available where company is a going concern), after subsection (4C) insert—

“(4D) For the purposes of this section, where a company (“A”) is a member of the same group as another company (“B”) and A’s latest published accounts were not prepared on a going concern basis by reason only of a relevant group transfer, the accounts are to be treated as if they were prepared on a going concern basis.

(4E) For the purposes of this section—

- (a) a “relevant group transfer” is a transfer, within the accounting period to which the latest published accounts relate, by A of its trade and research and development to another member of the group mentioned in subsection (4D);
- (b) A and B are members of the same group if they are members of the same group of companies for the purposes of Part 5 of CTA 2010 (group relief).”

Member's explanatory statement

This amendment would make an amendment to section 1057 of the Corporation Tax Act 2009 that is equivalent to the amendments being made by the Bill to sections 104T and 1046 of that Act.

Caroline Lucas

31

Page 7, line 1, leave out Clause 12

Member's explanatory statement

This amendment would remove clause 12, which would establish a de-carbonisation allowance for oil and gas companies investing in de-carbonisation of upstream petroleum production.

The Chancellor of the Exchequer

Gov 12

Clause 174, page 119, leave out lines 4 to 8

Member's explanatory statement

This amendment omits Step 4 in clause 174(1). That Step is unnecessary as it duplicates the effect of provision in clauses section 175(2)(e) and 176(2)(i).

The Chancellor of the Exchequer

Gov 13

Clause 223, page 163, line 19, at end insert—

“(10) Where the covered tax balance of an investment entity includes an amount allocated to it under section 179(1) or 180(3)(a) (allocation of tax imposed under controlled foreign company tax regimes), only so much of its covered tax balance as is not comprised of amounts allocated under those sections is subject to adjustment under this section.”

Member's explanatory statement

This amendment prevents adjustments being made to the covered tax balance of an investment entity in relation to amounts of controlled foreign company tax allocated to the entity (to avoid the same adjustments being effectively made twice).

The Chancellor of the Exchequer

Gov 15

Schedule 16, page 395, line 8, leave out paragraph (a) and insert—

- “(a) assets are transferred from one member of a multinational group to another member of that group,
- (aa) either—
 - (i) the Pillar Two rules do not apply to the transferor for the accounting period in which the transfer takes place, or
 - (ii) an election under paragraph 3(1) (transitional safe harbour) applies in relation to the transferor for that period, and”

Member's explanatory statement

This amendment provides for the anti-avoidance provisions in relation to intragroup transfers to apply to transfers from a member of a multinational group until that member is fully subject to the Pillar Two regime.

The Chancellor of the Exchequer

Gov 16

Schedule 16, page 395, line 17, leave out “beginning of the commencement period” and insert “relevant time”

Member's explanatory statement

This amendment is consequential on Amendment 15.

The Chancellor of the Exchequer

Gov 17

Schedule 16, page 395, line 19, leave out from "transfer," to end of line 24 and insert "and"

Member's explanatory statement

This amendment is consequential on Amendment 15.

The Chancellor of the Exchequer

Gov 18

Schedule 16, page 395, line 27, leave out from "assets" to end of line 32

Member's explanatory statement

This amendment is consequential on Amendment 15.

The Chancellor of the Exchequer

Gov 19

Schedule 16, page 395, line 32, at end insert—

"(3A) For the purposes of this paragraph "the relevant time" means the later of—

- (a) the date of the transfer, and
- (b) the commencement of the first accounting period in which—
 - (i) the Pillar Two rules apply to the transferee, and
 - (ii) an election under paragraph 3(1) (transitional safe harbour) does not apply in relation to the transferee.

(3B) Where the relevant time is after the date of the transfer—

- (a) the value of the assets at the relevant time is to be adjusted to reflect—
 - (i) capitalised expenditure incurred in respect of the assets in the period between the date of the transfer and the relevant time, and
 - (ii) amortisation and depreciation of the assets that, had the transfer not occurred, would have been recognised by the transferor if the transferor had continued to use the accounting policies and rates for amortisation and depreciation of the assets previously used, and
- (b) the tax paid amount in relation to the transfer of the assets is to be adjusted to reflect the matters referred to in paragraph (a)(i) and (ii)."

Member's explanatory statement

This amendment is consequential on Amendment 15.

The Chancellor of the Exchequer

Gov 20

Schedule 16, page 398, leave out lines 36 and 37 and insert—

- “(3A) Information derived from qualified financial statements as to revenue or profit (loss) before income tax must be adjusted—
- (a) as the information was adjusted for the purposes of its inclusion in a qualifying country-by-country report in relation to the territory, or
 - (b) if the information was not included in such a report, as it would have been adjusted had it been included in such a report.

See also paragraph 6 which provides for circumstances in which further adjustments are required to profit (loss) before income tax and circumstances in which adjustments are required to qualifying income tax expense.”

Member's explanatory statement

This amendment makes it clear that in determining whether the transitional safe harbour provisions apply for the purposes of multinational top-up tax, revenue and profits are to be as stated in a country-by-country report, or adjusted as if they were included in such a report.

James Murray

NC1

Abena Oppong-Asare

To move the following Clause—

“Statement on efforts to support implementation of the Pillar 2 model rules

- (1) The Chancellor of the Exchequer must, within three months of this Act being passed, make a statement to the House of Commons on how actions taken by the UK Government since October 2021 in relation to the implementation of the Pillar 2 model rules relate to the provisions of Part 3 of this Act.
- (2) The Chancellor of the Exchequer must provide updates to the statement at intervals after that statement has been made of—
 - (a) three months;
 - (b) six months; and
 - (c) nine months.
- (3) The statement, and the updates to it, must include—
 - (a) details of efforts by the UK Government to encourage more countries to implement the Pillar 2 rules; and
 - (b) details of any discussions the UK Government has had with other countries about making the rules more effective.”

Member's explanatory statement

This new clause would require the Chancellor to report every three months for a year on the UK Government's progress in working with other countries to extend and strengthen the global minimum corporate tax framework for large multinationals.

James Murray

NC2

Abena Oppong-Asare

To move the following Clause—

“Report on impact of implementation of Pillar 2 rules on Pillar 1 and the digital service tax

- (1) The Chancellor of the Exchequer must, within three months of this Act being passed, make a statement to the House of Commons on how the provisions of this Act in relation to the Pillar 2 rules affect—
 - (a) any plans the Chancellor of the Exchequer has in relation to the implementation of Pillar 1 of the framework published by the Organisation for Economic Co-operation and Development as “OECD/G20 Framework on Base Erosion and Profit Shifting”; and
 - (b) the digital services tax.”

Member's explanatory statement

This new clause would require the Chancellor to make a statement to the House of Commons within three months of this Act being passed setting out the UK Government’s approach to Pillar 1 of the OECD agreement and the digital services tax.

James Murray

NC3

Abena Oppong-Asare

To move the following Clause—

“Review of business taxes

- (1) The Chancellor of the Exchequer must, within six months of this Act being passed—
 - (a) conduct a review of the business taxes, and
 - (b) lay before the House of Commons a report setting out recommendations arising from the review.
- (2) The review must make recommendations on how to—
 - (a) use business taxes to encourage and increase the investment of profits and revenue;
 - (b) ensure businesses have more certainty about the taxes to which they are subject; and
 - (c) ensure that the system of capital allowances operates effectively to incentivise investment, including for small businesses.
- (3) In this section, “the business taxes” includes any tax in respect of which this Act makes provision that is paid by a business, including in particular provisions made under sections 5 to 15 of this Act.”

Member's explanatory statement

This new clause would require the Chancellor to conduct a review of business taxes, and to make recommendations on how to increase certainty and investment, before the next Finance Bill is published.

James Murray

NC6

Abena Oppong-Asare

To move the following Clause—

“Review of energy (oil and gas) profits levy allowances

- (1) The Chancellor of the Exchequer must, within three months of the passing of this Act—
 - (a) conduct a review of section 2(3) of the Energy (Oil and Gas) Profits Levy Act 2022, as introduced by subsection 12(2) of this Act, and
 - (b) lay before the House of Commons a report arising from the review.
- (2) The review must include consideration of the implications for the public finances of the provisions in section 2(3)—
 - (a) were all the provisions in section (2)(3) to apply, and
 - (b) were the provisions in section 2(3)(b) not to apply.”

Member's explanatory statement

This new clause requires the Chancellor to review the investment allowances introduced as part of the energy profits levy, and to set out what would happen if the allowance for all expenditure, apart from that spent on de-carbonisation, were removed.

Sarah Olney

NC7

To move the following Clause—

“Review of effects of Act on SME R&D tax credit

- (1) The Chancellor of the Exchequer must lay before Parliament within six months of the passing of this Act a review of the impact of the measures contained in this Act on the rate of inflation and on small businesses.
- (2) The review must compare the regime for SME R&D tax credits and associated reliefs before and after 1 April 2023, with regard to the following—
 - (a) the viability and competitiveness of UK technology startup and scale-up businesses,
 - (b) the number of jobs created and lost in the UK technology sector, and
 - (c) long-term UK economic growth.
- (3) In this section, "technology startup" means a business trading for no more than three years; with an average headcount of staff of less than 50 during that three-year period; and which spends at least 15% of its costs on research and development activities.

- (4) In this section, "technology scale-up" means a business that has achieved growth of 20% or more in either employment or turnover year on year for at least two years and has a minimum employee count of 10 at the start of the observation period; and spends at least 15% of its costs on research and development activities."

Member's explanatory statement

This new clause would require the Government to produce an impact assessment of the effect of changes to SME R&D tax credits in this act on tech start-ups and scale-ups.

Kirsty Blackman

NC8

Douglas Chapman

To move the following Clause—

"Relief for R&D expenditure on data and cloud computing: assessment

Within six months of this Act coming into force, the Chancellor of the Exchequer must publish an assessment of—

- (a) the overall costs,
- (b) the overall benefits, and
- (c) the net cost or benefit

of extending relief of R&D expenditure to profit-making cloud computing services."

Caroline Lucas

NC10

To move the following Clause—

"Assessment of the impact of the de-carbonisation allowance

- (1) The Chancellor of the Exchequer must, within six months of this Act coming into force, publish an assessment of—
 - (a) the financial cost of the de-carbonisation allowance to the Treasury,
 - (b) the impact of the de-carbonisation allowance on overall investment in UK upstream petroleum production, and
 - (c) the revenue that the energy (oil and gas) profits levy would yield if neither the de-carbonisation allowance nor the investment allowance had effect in respect of investment expenditure.
- (2) The assessment must cover the whole period that the allowance is in effect and also assess the revenue in each tax year.
- (3) The assessment must include an evaluation of the impact of the de-carbonisation allowance and the investment allowance on the United Kingdom's ability to meet its climate commitments, including—
 - (a) the target for 2050 set out in section 1 of the Climate Change Act 2008,

- (b) the duty under section 4 of the Climate Change Act 2008 to ensure that the net UK carbon account for a budgetary period does not exceed the carbon budget, and
- (c) the commitment given by the government of the United Kingdom in the Glasgow Climate Pact to pursue policies to limit global warming to 1.5 degrees Celsius and phase out inefficient fossil fuel subsidies.”

Member's explanatory statement

This new clause would require the Government to produce an impact assessment of the de-carbonisation and investment allowances under the Energy Profits Levy, including on tax revenues and the UK's ability to meet its climate targets.

DAY 2**CLAUSES 18 TO 25; ANY NEW CLAUSES OR NEW SCHEDULES RELATING TO THE SUBJECT MATTER OF THOSE CLAUSES**

Kirsty Blackman **21**
Douglas Chapman

Clause 18, page 12, line 31, at beginning insert—

“(A1) This section applies to any person who it employed for an average of more than 15 hours per week by an NHS body.”

Member's explanatory statement

This amendment would limit the removal of the lifetime allowance charge to NHS staff.

Kirsty Blackman **22**
Douglas Chapman

Clause 18, page 12, line 31, after “charge” insert “for a person to whom this section applies”

Member's explanatory statement

This amendment is consequential on Amendment 21.

Kirsty Blackman **23**
Douglas Chapman

Clause 18, page 12, line 36, at end insert—

“(3) The Treasury may by regulations specify a list of NHS bodies, or types of bodies, in respect of which this section applies.

(4) Regulations under this section—

- (a) may specify different bodies, or types of bodies, in England, Wales, Scotland and Northern Ireland, and
- (b) are subject to annulment by a resolution of the House of Commons.”

Member's explanatory statement

This amendment is consequential on Amendment 21 and gives the Treasury the power to define “NHS body” for the purposes of that amendment.

James Murray	1
Abena Oppong-Asare	
Page 12, line 30, leave out Clause 18	
Member's explanatory statement	
This amendment deletes clause 18, which abolishes the lifetime allowance charge for pensions.	
<hr/>	
James Murray	2
Abena Oppong-Asare	
Page 12, line 37, leave out Clause 19	
<hr/>	
James Murray	3
Abena Oppong-Asare	
Page 13, line 31, leave out Clause 20	
<hr/>	
James Murray	4
Abena Oppong-Asare	
Page 14, line 1, leave out Clause 21	
<hr/>	
James Murray	5
Abena Oppong-Asare	
Page 14, line 11, leave out Clause 22	
<hr/>	
James Murray	6
Abena Oppong-Asare	
Page 14, line 20, leave out Clause 23	
<hr/>	
James Murray	27
Abena Oppong-Asare	

Clause 25, page 18, line 23, at end insert—

“(4A) The arrangements must include that the Commissioners are required to provide to an individual their calculation of the appropriate amount under subsection (3).”

Member's explanatory statement

This amendment would require HMRC to provide recipients of the relief with a calculation of the payment so that it can be checked.

James Murray

28

Abena Oppong-Asare

Clause 25, page 18, line 26, insert—

“(5A) The arrangements must include procedures for the purposes of allowing an individual to—

- (a) challenge the amount the Commissioners have determined to be the appropriate amount under subsection (3), and
- (b) make a claim requesting that the Commissioners calculate and pay an appropriate amount in accordance with subsection (3) where the Commissioners have failed to make such a payment.

(5B) The individual must give notice to the Commissioners of any such challenge or claim no later than four years from the end of the relevant tax year as defined in subsection (1)(b).”

Member's explanatory statement

This amendment would enable a recipient of the relief to challenge the amount determined by HMRC if they think it is incorrect, and would allow someone not identified as eligible for the relief by HMRC to initiate a claim for it.

James Murray

30

Abena Oppong-Asare

Clause 25, page 18, line 33, at end insert—

“(6A) The arrangements must include a procedure for the Commissioners to notify the Department for Work and Pensions, or the Department for Communities where the individual resides in Northern Ireland, of payments made under this section where an individual is also a claimant of universal credit or other means-tested benefits.”

Member's explanatory statement

This amendment requires HMRC to tell the DWP/DfC of payments made under the new section 193A FA2004 where the recipient is a claimant of a means-tested benefit.

James Murray

29

Abena Opong-Asare

Clause 25, page 18, line 41, at end insert—

“(8A) The arrangements must include a procedure for the Commissioners to correct, in accordance with section 9ZB TMA 1970, an individual’s personal return for the relevant tax year to include the appropriate amount paid under this section.”

Member's explanatory statement

This amendment would enable HMRC to correct the tax return of a recipient of a payment under the new section 193A FA2004, to reflect that the receipt of the payment has increased the recipient’s income for the year.

James Murray

NC4

Abena Opong-Asare

To move the following Clause—

“Review of the impact of the abolition of the lifetime allowance charge

- (1) The Chancellor of the Exchequer must, within three months of the passing of this Act, make a statement to the House of Commons on the impact of the abolition of the lifetime allowance charge introduced by section 18 of this Act and other changes to tax-free pension allowances introduced by sections 19 to 23 of this Act.
- (2) The statement must provide the following information—
 - (a) the number of NHS doctors who will benefit from the policies referred to in subsection (1);
 - (b) the proportion of those benefiting from the policies referred to in subsection (1) who are NHS doctors;
 - (c) the number of people who are expected to—
 - (i) stay in work, and
 - (ii) return to workas a result of the policies referred to in subsection (1);
 - (d) a breakdown of the figures in subsection (2)(c) by sector, including the number of people under subsection (2)(c)(i) and (ii) who are NHS doctors; and
 - (e) details of how a scheme that provided benefits equivalent to the policies referred to in subsection (1) only for NHS doctors could operate.”

Member's explanatory statement

This new clause requires the Chancellor to make a statement setting out the impact of the tax-free pension allowance changes in relation to NHS doctors, and to set out details of how an alternative scheme targeted at NHS doctors could operate.

James Murray

NC5

Abena Oppong-Asare

To move the following Clause—

“Review of alternatives to the abolition of the lifetime allowance charge

- (1) The Chancellor of the Exchequer must, within six months of this Act being passed—
 - (a) conduct a review of the impact of the abolition of the lifetime allowance charge introduced by section 18 of this Act and other changes to tax-free pension allowances introduced by sections 19 to 23 of this Act, and
 - (b) lay before the House of Commons a report setting out recommendations arising from the review.
- (2) The review must make recommendations on how the policies referred to in subsection (1)(a) could be replaced with an alternative approach that provided equivalent benefits only for NHS doctors.”

Member's explanatory statement

This new clause requires the Chancellor to review the impact of the tax-free pension allowance changes and to recommend an alternative approach targeted at NHS doctors.

CLAUSES 278 TO 312; ANY NEW CLAUSES OR NEW SCHEDULES RELATING TO THE SUBJECT MATTER OF THOSE CLAUSES

Sarah Olney

8

Clause 278, page 197, line 35, after “costs” insert “and relevant investment expenditure”

Member's explanatory statement

This amendment is linked to Amendment 9.

Sarah Olney

9

Clause 278, page 198, line 3 at end insert—

“Where the generating undertaking is a generator of renewable energy, determine the amount of relevant investment expenditure and also subtract that amount.”

Member's explanatory statement

This amendment, together with Amendments 8, 10 and 11 would allow generators of renewable energy to offset money re-invested in renewable projects against the levy.

Sarah Olney

10

Clause 279, page 199, line 13, at end insert—

“a “generator of renewable energy” means—

- (a) a company, other than a member of a group, that operates, or
- (b) a group of companies that includes at least one member who operates a generating station generating electricity from a renewable source within the meaning of section 32M of the Energy Act 1989;

“relevant investment expenditure” means any profits of a generator of renewable energy that have been re-invested in renewable projects;”

Member's explanatory statement

This amendment is linked to Amendment 9.

Sarah Olney

11

Clause 279, page 199, line 18, at end insert—

“a “renewable project” is any project involving the generation of electricity from a renewable source within the meaning of section 32M of the Energy Act 1989;”

Member's explanatory statement

This amendment is linked to Amendment 9.

Caroline Lucas

NC11

To move the following Clause—

“Assessment of the impact of the electricity generator levy

- (1) The Chancellor of the Exchequer must, within six months of this Act coming into force, publish an assessment of the impact of the electricity generator levy on investment in renewable energy in the UK.
- (2) The assessment must include a comparative assessment of the impact of the energy (oil and gas) profits levy and the investment allowance on overall investment in UK upstream petroleum production.
- (3) The assessment must include an evaluation of the impact of the electricity generator levy on the United Kingdom’s ability to meet its climate commitments, including—
 - (a) the target for 2050 set out in section 1 of the Climate Change Act 2008, and
 - (b) the duty under section 4 of the Climate Change Act 2008 to ensure that the net UK carbon account for a budgetary period does not exceed the carbon budget.”

Member's explanatory statement

This new clause would require the Government to conduct an assessment of the impact of the Electricity Generator Levy on investment in renewables and the delivery of the UK's climate targets, including a comparative assessment of the impact of the Energy Profits Levy and the investment allowance, on investment in oil and gas production.

CLAUSE 27; CLAUSES 47 AND 48 AND SCHEDULE 7; CLAUSE 50 AND SCHEDULE 8; CLAUSES 51 TO 54 AND SCHEDULE 9; CLAUSES 55 TO 60; ANY NEW CLAUSES OR NEW SCHEDULES RELATING TO THE SUBJECT MATTER OF THOSE CLAUSES AND THOSE SCHEDULES

Kirsty Blackman 24
Douglas Chapman

Page 19, line 18, leave out Clause 27

Kirsty Blackman 25
Douglas Chapman

Clause 48, page 39, line 32, at end insert—

“(aa) section (*exemption: Scotch Whisky*),”

Member's explanatory statement

This is a paving amendment for NC9, which would exempt Scotch Whisky from the increase in duty on spirits.

Mr Alistair Carmichael 7
Wendy Chamberlain

Schedule 7, page 334, line 18, leave out “£31.64” and insert “£28.74”

Kirsty Blackman NC9
Douglas Chapman

To move the following Clause—

“Exemption: Scotch Whisky

- (1) The rate of duty on spirits shown in Schedule 7 shall not apply in respect of Scotch Whisky.

- (2) The rate of duty in respect of Scotch Whisky shall continue to be the rate that applied before this Act came into force.
- (3) For the purposes of this section, "Scotch Whisky" has the meaning given in regulation 3 of the Scotch Whisky Regulations 2009 (S.I. 2009, No. 2890)."

Member's explanatory statement

This new clause would exempt Scotch Whisky, as defined in the Scotch Whisky Regulations 2009, from the increase in duty on spirits.

Order of the House

[29 March 2023]

That the following provisions shall apply to the Finance (No. 2) Bill:

Committal

1. The following shall be committed to a Committee of the whole House—
 - (a) Clauses 5 and 6 (corporation tax charge and rates);
 - (b) Clauses 7 to 9 (capital allowances);
 - (c) Clauses 10 to 15 and Schedule 1 (other reliefs relating to businesses);
 - (d) Clauses 18 to 25 (pensions);
 - (e) Clause 27 (power to clarify tax treatment of devolved social security benefits);
 - (f) Clauses 47, 48 and 50 to 60 and Schedules 7 to 9 (alcohol duty: charge, rates and reliefs);
 - (g) Clauses 121 to 264 and Schedules 14 to 17 (multinational top-up tax);
 - (h) Clauses 265 to 277 and Schedule 18 (domestic top-up tax);
 - (i) Clauses 278 to 312 (electricity generator levy);
 - (j) any new Clauses or new Schedules relating to the subject matter of the Clauses and Schedules mentioned in paragraphs (a) to (i).
2. The remainder of the Bill shall be committed to a Public Bill Committee.

Proceedings in Committee of the whole House

3. Proceedings in Committee of the whole House shall be completed in two days.
4. The proceedings—
 - (a) shall be taken on each of those days in the order shown in the first column of the following Table, and
 - (b) shall (so far as not previously concluded) be brought to a conclusion at the times specified in the second column of the Table.

Proceedings	Time for conclusion of proceedings
First day	
Clauses 5 and 6; Clauses 7 to 9; Clause 10 and Schedule 1; Clauses 11 to 15; Clauses 121 to 125 and Schedule 14; Clauses 126 and 127 and Schedule 15; Clauses 128 to 260 and Schedule 16; Clause 261 and Schedule 17; Clauses 262 to 264; Clauses 265 to 275 and Schedule 18; Clauses 276 and 277; any new Clauses or new Schedules relating to the subject matter of those Clauses and those Schedules	six hours after the commencement of proceedings on the Bill on the first day.
Second day	
Clauses 18 to 25; any new Clauses or new Schedules relating to the subject matter of those Clauses	two hours after the commencement of proceedings on the Bill on the second day.
Clauses 278 to 312; any new Clauses or new Schedules relating to the subject matter of those Clauses	four hours after the commencement of proceedings on the Bill on the second day.
Clause 27; Clauses 47 and 48 and Schedule 7; Clause 50 and Schedule 8; Clauses 51 to 54 and Schedule 9; Clauses 55 to 60; any new Clauses or new Schedules relating to the subject matter of those Clauses and those Schedules	six hours after the commencement of proceedings on the Bill on the second day.

Proceedings in Public Bill Committee etc

5. Proceedings in the Public Bill Committee shall (so far as not previously concluded) be brought to a conclusion on Tuesday 23 May.
6. The Public Bill Committee shall have leave to sit twice on the first day on which it meets.
7. When the provisions of the Bill considered, respectively, by the Committee of the whole House and by the Public Bill Committee have been reported to the House, the Bill shall be proceeded with as if it had been reported as a whole to the House from the Public Bill Committee.
8. Proceedings on Consideration shall (so far as not previously concluded) be brought to a conclusion one hour before the moment of interruption on the day on which those proceedings are commenced.
9. Proceedings on Third Reading shall (so far as not previously concluded) be brought to a conclusion at the moment of interruption on that day.

Programming committee

10. Standing Order No. 83B (Programming committees) shall not apply to proceedings in Committee of the whole House, to proceedings on Consideration or to proceedings on Third Reading.