
Committee of the whole House: Wednesday 19 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 Any withdrawn amendments are listed at the end of the document.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.

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
Hywel Williams
Ben Lake
Liz Saville Roberts

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.

James Murray 2
Abena Oppong-Asare

Page 12, line 37, leave out Clause 19

James Murray 3
Abena Oppong-Asare

Page 13, line 31, leave out Clause 20

James Murray 4
Abena Oppong-Asare

Page 14, line 1, leave out Clause 21

James Murray 5
Abena Oppong-Asare

Page 14, line 11, leave out Clause 22

James Murray 6
Abena Oppong-Asare

Page 14, line 20, leave out Clause 23

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 Oppong-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 Oppong-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.