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Committee Stage: Friday 31 March 2023

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## Finance (No. 2) Bill (Amendment Paper)

Except the clauses to be considered in Committee of the whole House which are: 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. Any withdrawn amendments are listed at the end of the document.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.

★ New amendments.

New Amendments: 1, NC1 and NC2

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**Harriett Baldwin**

1

Dame Angela Eagle  
Andrea Leadsom  
Douglas Chapman  
Rushanara Ali  
Emma Hardy  
Siobhain McDonagh

★ Page 246, line 14, leave out Clause 346

**Member's explanatory statement**

This amendment would leave out clause 346, which abolishes the Office of Tax Simplification.

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**Harriett Baldwin**

NC1

Dame Angela Eagle  
 Andrea Leadsom  
 Douglas Chapman  
 Rushanara Ali  
 Emma Hardy  
 Siobhain McDonagh

★ To move the following Clause—

**“Reports to Treasury Committee on measures to simplify tax system**

- (1) The Treasury must report to the Treasury Committee of the House of Commons on steps taken by the Treasury and HMRC to simplify the tax system in the absence of the Office of Tax Simplification.
- (2) Reports under this section must include information on steps to—
  - (a) simplify existing taxes, tax reliefs and allowances,
  - (b) simplify new taxes, tax reliefs and allowances,
  - (c) engage with stakeholders to understand needs for tax simplification,
  - (d) develop metrics to measure performance on tax simplification, and performance against those metrics.
- (3) A report under this section must be sent to the Committee before the end of each calendar year after the year in which section 346 (abolition of the Office of Tax Simplification) comes into force.”

**Member's explanatory statement**

This new clause would require the Treasury to report annually to the Treasury Committee on tax simplification if the Office of Tax Simplification is abolished.

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**Debbie Abrahams**

NC2

★ To move the following Clause—

**“Review of public health and poverty effects of Act**

- (1) The Chancellor of the Exchequer must review the public health and poverty effects of the provisions of this Act and lay a report of that review before the House of Commons within six months of the passing of this Act.
- (2) The review must consider—
  - (a) the effects of the provisions of this Act on the levels of relative and absolute poverty across the UK including devolved nations and regions,
  - (b) the effects of the provisions of this Act on socioeconomic inequalities and on population groups with protected characteristics as defined by the 2010 Equality Act across the UK, including by devolved nations and regions,
  - (c) the effects of the provisions of this Act on life expectancy and healthy life expectancy across the UK, including by devolved nations and regions,
 and

- (d) the implications for the public finances of the public health effects of the provisions of this Act.”

**Member's explanatory statement**

This new clause would require the Government to report on the public health and poverty effects of the provisions of the Act.

## 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.