
Public Bill Committee: Tuesday 16 January 2024

Finance Bill (Amendment Paper)

Except the clauses to be considered in Committee of the whole House: Clause 1 (capital allowances: permanent full expensing etc for expenditure on plant or machinery); Clause 2 and Schedule 1 (new regime for research and development carried out by companies); Clause 21 and Schedule 12 (Pillar Two); Clause 25 (rebate on heavy oil and certain bioblends used for heating); Clause 27 (interpretation of VAT and excise law); Clauses 31 to 34 and Schedule 13 (tax evasion and avoidance); any new Clauses or new Schedules relating to the subject matter of those Clauses and Schedules.

This document lists all amendments tabled to the Finance Bill at Public Bill Committee 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 Any withdrawn amendments are listed at the end of the document.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.

Resolution of the Programming Sub-Committee

The Programming Sub-Committee appointed by the Speaker in respect of the Bill agreed the following Resolution at its meeting on Monday 15 January (Standing Order No. 83C):

That—

1. the Committee shall (in addition to its first meeting at 9.25 am on Tuesday 16 January meet—
 - (a) at 2.00 pm on Tuesday 16 January;
 - (b) at 11:30 am and 2.00 pm on Thursday 18 January;
 - (c) at 9.25 am and 2.00 pm on Tuesday 30 January;
2. the proceedings shall be taken in the following order: Clause 3; Schedule 2; Clause 4; Schedule 3; Clause 5; Schedule 4; Clause 6; Schedule 5; Clause 7; Schedule 6; Clause 8; Schedule 7; Clause 9; Schedule 8; Clauses 10 to 14; Schedule 9; Clauses 15 and 16; Schedule 10; Clauses 17 to 20; Schedule 11; Clauses 22 to 24; Clause 26; Clauses 28 to 30; Clauses 35 to 38; any new Clauses or new Schedules relating to the subject matter of those Clauses or those Schedules; remaining proceedings on the Bill;
3. the proceedings shall (so far as not previously concluded) be brought to a conclusion at 5.00 pm on Tuesday 30 January.

Nigel Huddleston has given notice of his intention to move a motion in the terms of the Resolution of the Programming Sub-Committee [Standing Order No. 83C].

Nigel Huddleston

That, subject to the discretion of the Chair, any written evidence received by the Committee shall be reported to the House for publication.

Drew Hendry

NC1

To move the following Clause—

“Assessment of impact of the Act on compliance with climate change target

- (1) The Chancellor of the Exchequer must, within one year of this Act being passed, publish an assessment of the impact of this Act on the Government's ability to meet—
 - (a) the duty under section 1 of the Climate Change Act 2008 (the target for 2050), and
 - (b) its obligations and commitments under the Paris Agreement of 2015.”

Member's explanatory statement

This new clause would require the Chancellor to publish an assessment of the impact of the Act on the UK Government's ability to meet its duty to achieve Net Zero by 2050 and its obligations under the Paris Agreement.

Drew Hendry

NC2

To move the following Clause—

“Assessment of impact of the Act on public finances and cost of living

- (1) The Chancellor of the Exchequer must, within six months of this Act being passed, publish an assessment of the impact of this Act on the following matters—
 - (a) public finances, and whether the UK Government is meeting its fiscal targets;
 - (b) the cost of living crisis on households across the UK; and
 - (c) lower income households.”

Member's explanatory statement

This new clause would require the Chancellor to publish an assessment of the impact of the Act on public finances and the cost of living crisis.

Debbie Abrahams

NC3

To move the following Clause—

“Review of public health, inequality and poverty effects of Act

- (1) The Chancellor of the Exchequer must review the public health, inequality 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 devolved nations and regions,
 - (c) the effects of the provisions of this Act on life expectancy and healthy life expectancy across the UK including devolved nations and regions, and
 - (d) the implications for the public finances of the public health and NHS effects of the provisions of this Act.”

Order of the House

[13 December 2023]

That the following provisions shall apply to the Finance Bill:

Committal

1. The following shall be committed to a Committee of the whole House—
 - (a) Clause 1 (capital allowances: permanent full expensing etc for expenditure on plant or machinery);
 - (b) Clause 2 and Schedule 1 (new regime for research and development carried out by companies);
 - (c) Clause 21 and Schedule 12 (Pillar Two);
 - (d) Clause 25 (rebate on heavy oil and certain bioblends used for heating);
 - (e) Clause 27 (interpretation of VAT and excise law);
 - (f) Clauses 31 to 34 and Schedule 13 (tax evasion and avoidance);
 - (g) any new Clauses or new Schedules relating to the subject matter of the Clauses and Schedules mentioned in paragraphs (a) to (f).
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 one day.
4. The proceedings—
 - (a) shall be taken on that day 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
Clauses 1 and 2 and Schedule 1; any new Clauses or new Schedules relating to the subject matter of those Clauses and that Schedule	2 hours after the commencement of proceedings on the Bill.
Clause 21 and Schedule 12; Clauses 31 and 32 and Schedule 13; Clauses 33 and 34; any new Clauses or new Schedules relating to the subject matter of those Clauses and those Schedules	4 hours after the commencement of proceedings on the Bill.
Clauses 25 and 27; any new Clauses or new Schedules relating to the subject matter of those Clauses	6 hours after the commencement of proceedings on the Bill.

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 Thursday 18 January 2024.
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.

Proceedings on Consideration and Third Reading

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.