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Public Bill Committee: Thursday 30 January 2025

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## Finance Bill (Amendment Paper)

Except the clauses to be considered in Committee of the whole House: Clauses 7 to 12 and Schedules 1 and 2 (capital gains tax rates and reliefs); Clauses 15 to 18 and Schedule 3 (oil and gas); Clauses 47 to 49 (value added tax on private school fees); Clauses 50 to 53 (stamp duty land tax); and any new Clauses or new Schedules relating to the subject matter of these Clauses and Schedules.

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 Any withdrawn amendments are listed at the end of the document.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

This document should be read alongside the Chair's provisional Selection and Grouping, which sets out the order in which the amendments will be debated.

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**Mr Angus MacDonald**

**66**

Clause 63, page 68, line 10, leave out "£32.79" and insert "£31.64"

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**James Wild**

**67**

Gareth Davies

Clause 82, page 95, line 14, at end insert—

"(2) In doing so His Majesty's Revenue and Customs must have regard to the desirability of requiring a digital tax stamp to be applied to e-cigarette liquids."

**Member's explanatory statement**

This amendment requires HMRC to have regard for requiring a digital tax stamp to be applied to e-cigarette liquids.

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**James Murray**

**Gov NC1**

To move the following Clause—

**“Rate of vehicle excise duty for haulage vehicles other than showman’s vehicles**

- (1) In paragraph 7(3A) of Schedule 1 to VERA 1994 (which specifies the rate of vehicle excise duty applicable to haulage vehicles other than showman’s vehicles), for “£350” substitute “£365”.
- (2) The amendment made by this section has effect in relation to licences taken out on or after 1 April 2025.”

**Member's explanatory statement**

This new clause provides for an increase in the rate of vehicle excise duty applicable to haulage vehicles other than showman’s vehicles.

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**Mr Angus MacDonald**

**NC2**

Mr Paul Kohler

To move the following Clause—

**“Review of sections 63 and 64**

- (1) The Chancellor of the Exchequer must, within six months of the passing of this Act and every six months thereafter, review the impact of the measures contained in sections 63 and 64 of this Act.
- (2) Each review must consider the impact of the measures on—
  - (a) Scotch whisky distilleries,
  - (b) small spirit distilleries,
  - (c) wine producers and wholesalers,
  - (d) the hospitality industry, and
  - (e) those operating in the night-time economy.
- (3) Each review must also examine the expected effect of the measures on exports and the domestic wine trade.
- (4) A report setting out the findings of each review must be published and laid before both Houses of Parliament.”

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**Gareth Davies**

**NC3**

James Wild

To move the following Clause—

**“Review of impact of section 1 on recipients of the full rate of the new state pension**

- (1) The Chancellor of the Exchequer must, within three months of this Act being passed, publish a review of the expected impact of section 1 of this Act on recipients of the full rate of the new state pension.
- (2) The review must include analysis setting out, for the tax year 2025-26 —
  - (a) the total number of people in receipt of the full rate of the new state pension paying tax under section 1 of this Act, and
  - (b) the tax liability of state pension income under section 1 of this Act of those in subsection (2)(a).
- (3) For comparative purposes, the review must take account of equivalent projected figures for subsections (2)(a) and (2)(b) for the tax years 2026-27, 2027-28, 2028-29 and 2029-30.”

**Member's explanatory statement**

This new clause would require a review of how many people receiving the new state pension at the full rate are liable to pay income tax this year and in the next four tax years, and specifically what the tax liability of their state pension income will be.

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**James Wild**

**NC4**

Gareth Davies

To move the following Clause—

**“Statements on increasing alcohol duty**

- (1) The Chancellor of the Exchequer must, within six months of this Act being passed, make a statement to Parliament about the increase to alcohol duty introduced by section 63 of this Act.
- (2) The statement under subsection (1) must include details of the impact on—
  - (a) hospitality sector,
  - (b) pubs, and
  - (c) UK wine sector.”

**Member's explanatory statement**

This new clause requires the Secretary of State to make a statement about the impact of increasing alcohol duty.

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**James Wild**

**NC5**

Gareth Davies

To move the following Clause—

**“Review of effects of section 65 on illicit tobacco market**

The Chancellor of the Exchequer must, within six months of this Act being passed, publish an assessment of the impact of the changes introduced by section 65 of this Act, on the illicit tobacco market.”

**Member's explanatory statement**

This new clause requires the Chancellor to review the impact increased rates of tobacco duty on the illicit tobacco market.

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**James Wild**

**NC6**

Gareth Davies

To move the following Clause—

**“Review of effects of £40,000 expensive car supplement threshold**

- (1) The Chancellor of the Exchequer must, within six months of this Act being passed, publish an assessment of the impact of the £40,000 expensive car supplement threshold included in section 66.
- (2) The assessment in subsection (1) must consider the effects of the threshold on the proportion of new cars sold which are Electric Vehicles.”

**Member's explanatory statement**

This new clause requires the Chancellor to review the impact of the £40,000 expensive car supplement threshold.

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**James Wild**

**NC7**

Gareth Davies

To move the following Clause—

**“Statements on HGV Vehicle Excise Duty (VED) and HGV Road User Levy**

- (1) The Chancellor of the Exchequer must, within six months of this Act being passed, make a statement to Parliament about the increase to HGV VED introduced by sections 67 to 69 and increase to the HGV Road User Levy under section 71 of this Act.
- (2) The statement under subsection (1) must include details of the impact on—
  - (a) the haulage sector,
  - (b) the decarbonisation of the logistics industry, and
  - (c) the UK economy.”

**Member's explanatory statement**

This new clause requires the Chancellor to make a statement about the impact of increasing Vehicle Excise Duty on HGVs.

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James Wild

NC8

Gareth Davies

To move the following Clause—

**“Review of bands and rates of air passenger duty**

- (1) The Chancellor of the Exchequer must, within eighteen months of this Act being passed, publish an assessment of the impact of the changes to air passenger duty introduced by section 73 of this Act on—
  - (a) the public finances;
  - (b) carbon emissions; and
  - (c) household finances.
- (2) The assessment under subsection (1)(c) must consider how households at a range of different income levels are affected by these changes.”

**Member's explanatory statement**

This new clause requires the Chancellor to publish an assessment of this Act's changes to air passenger duty on the public finances, carbon emissions, and on the finances of households at a range of different income levels.

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James Wild

NC9

Gareth Davies

To move the following Clause—

**“Statements on soft drinks industry levy**

- (1) The Chancellor of the Exchequer must, within six months of this Act being passed, make a statement to Parliament about the increase to the soft drinks industry levy introduced in section 78 of this Act.
- (2) The statement under subsection (1) must include details of the impact on—
  - (a) encouraging reformulation of packaged soft drinks, and
  - (b) the UK soft drinks industry.”

**Member's explanatory statement**

This new clause requires the Chancellor to make a statement about the impact of increasing the soft drinks industry levy.

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**James Wild**

**NC10**

Gareth Davies

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 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; and
  - (b) ensure businesses have more certainty about the taxes to which they are subject.
- (3) In this section, “business taxes” includes any tax in respect of which this Act makes provision that is paid by a business.”

**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.

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**James Wild**

**NC11**

Gareth Davies

To move the following Clause—

**“Review of impact of tax changes in this Act on households**

- (1) The Chancellor of the Exchequer must, within six months of this Act being passed, publish an assessment of the impact of the changes in this Act on household finances.
- (2) The assessment in subsection (1) must consider how households at a range of different income levels are affected by these changes.”

**Member's explanatory statement**

This new clause requires the Chancellor to publish an assessment of the changes in this Act on the finances of households at a range of different income levels.

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**James Wild**

**NC12**

Gareth Davies

To move the following Clause—

**“Review of effects of the Act on small businesses**

- (1) The Chancellor of the Exchequer must, within six months of this Act being passed, lay before the House of Commons a report on the likely impact of the measures in this Act on small businesses.
- (2) The report must assess the effect on small businesses of any taxes charged under this Act, in the context of other financial pressures currently facing small businesses.”

**Member's explanatory statement**

This new clause would require the Government to produce an impact assessment of the effect of the Act on small businesses.

## Order of the House

[27 November 2024]

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) Clauses 7 to 12 and Schedules 1 and 2 (capital gains tax rates and reliefs);
  - (b) Clauses 15 to 18 and Schedule 3 (oil and gas);
  - (c) Clauses 47 to 49 (value added tax on private school fees);
  - (d) Clauses 50 to 53 (stamp duty land tax); and
  - (e) any new Clauses or new Schedules relating to the subject matter of the Clauses and Schedules mentioned in paragraphs (a) to (d).
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**

<b>Proceedings</b>	<b>Time for conclusion of proceedings</b>
Clause 7 and Schedule 1; Clauses 8 to 11 and Schedule 2; Clause 12; any new Clauses or new Schedules relating to the subject matter of those Clauses and those Schedules	3 hours after the commencement of proceedings on the Bill on the first day.
Clauses 15 to 18 and Schedule 3; any new Clauses or new Schedules relating to the subject matter of those Clauses and that Schedule	6 hours after the commencement of proceedings on the Bill on the first day.
<b>Second day</b>	
Clauses 47 to 49; any new Clauses or new Schedules relating to the subject matter of those Clauses	3 hours after the commencement of proceedings on the Bill on the second day.
Clauses 50 to 53; any new Clauses or new Schedules relating to the subject matter of those Clauses	6 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 4 February 2025.
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.



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## Order of the Committee

[28 January 2025]

That—

1. the Committee shall (in addition to its first meeting at 9.25 am on Tuesday 28 January) meet—
  - (a) at 2.00 pm on Tuesday 28 January;
  - (b) at 11:30 am and 2.00 pm on Thursday 30 January;
  - (c) at 9.25 am and 2.00 pm on Tuesday 4 February;
2. the proceedings shall be taken in the following order: Clauses 1 to 6; Clauses 13 and 14; Clause 19; Schedule 4; Clauses 20 to 25; Schedule 5; Clauses 26 to 31; Schedule 6; Clauses 32 to 35; Schedule 7; Clauses 36 to 38; Schedule 8; Clauses 39 and 40; Schedule 9; Clause 41; Schedule 10; Clause 42; Schedule 11; Clause 43; Schedule 12; Clauses 44 to 46; Schedule 13; Clauses 54 to 86; 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 4 February.