

Finance Bill

EUROPEAN CONVENTION ON HUMAN RIGHTS

Lord Bates has made the following statement under section 19(1)(a) of the Human Rights Act 1998:

In my view the provisions of the Finance Bill are compatible with the Convention rights.

AMENDMENTS

The following amendments should be read together with House of Commons Bill 116 to which they relate. These amendments have been made by the House of Commons to that Bill.

CONSOLIDATED VERSION OF BILL

*A consolidated version of the Finance Bill incorporating these amendments is available at
<http://services.parliament.uk/bills/2017-19/finance.html>*

Schedule 2

- 1 Page 121, line 40, leave out “on the last day of the tax year” and insert “at the end time”
- 2 Page 121, line 41, leave out “on that day” and insert “at the end time”
- 3 Page 122, leave out line 13 and insert “at the end time,”
- 4 Page 122, line 21, leave out from “if” to end of line 22 and insert “—
 - (a) it is involved in the property business at the end time, or
 - (b) although it is not involved in the business at the end time—
 - (i) it was last involved in the business at an earlier time in the tax year, and
 - (ii) the person carrying on the business holds the property throughout the period beginning with that earlier time and ending with the end time.””
- 5 Page 122, line 32, at end insert—
 - () The “end time” is—
 - (a) the time immediately before the end of the tax year, or
 - (b) if in the tax year the person carrying on the business permanently ceases to carry it on, the time immediately before the person permanently ceases to carry on the business.”

Schedule 8

6 Page 521, line 18, leave out “or” and insert “and”

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AMENDMENTS

1st November 2017

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