



House of Commons

Friday 22 March 2013

Budget Resolutions to be moved by Mr Chancellor of the Exchequer

These Motions are to be moved at the conclusion of the Budget Debate, after the decision on Motion No. 1 (Amendment of the Law) which is currently before the House. They will be decided without debate (Standing Order No. 51(3)).

2. Income tax (charge)

That income tax is charged for the tax year 2013-14.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

3. Income tax (personal allowance for those born after 5 April 1948)

That—

- (1) For the tax year 2013-14 the amount specified in section 35(1) of the Income Tax Act 2007 (personal allowance for those born after 5 April 1948) is replaced with “£9,440”.
- (2) Accordingly section 57 of that Act (indexation of allowances), so far as relating to the amount specified in section 35(1) of that Act, does not apply for that tax year.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

4. Income tax (basic rate limit)

That—

- (1) For the tax year 2013-14 the amount specified in section 10(5) of the Income Tax Act 2007 (basic rate limit) is replaced with “£32,010”.
- (2) Accordingly section 21 of that Act (indexation of limits), so far as relating to the basic rate limit, does not apply for that tax year.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

5. Corporation tax (charge and main rate for financial year 2014)

That—

- (1) Corporation tax is charged for the financial year 2014.
- (2) For that year the rate of corporation tax is—
 - (a) 21% on profits of companies other than ring fence profits, and
 - (b) 30% on ring fence profits of companies.

- (3) In paragraph (2) “ring fence profits” has the same meaning as in Part 8 of the Corporation Tax Act 2010 (see section 276 of that Act).

6. Corporation tax (small profits rate and fractions for financial year 2013)

That—

- (1) For the financial year 2013 the small profits rate is—
- (a) 20% on profits of companies other than ring fence profits, and
 - (b) 19% on ring fence profits of companies.
- (2) For the purposes of Part 3 of the Corporation Tax Act 2010, for that year—
- (a) the standard fraction is 3/400ths, and
 - (b) the ring fence fraction is 11/400ths.
- (3) In paragraph (1) “ring fence profits” has the same meaning as in Part 8 of that Act (see section 276 of that Act).

7. Contributions to registered pension schemes

That provision may be made amending section 308 of the Income Tax (Earnings and Pensions) Act 2003.

8. Tax advantaged employee share schemes

That provision may be made amending the SIP code, the SAYE code, the CSOP code or the EMI code.

9. Patent royalties

That provision (including provision having retrospective effect) may be made about income tax relief in respect of payments of patent royalties.

10. Limit on income tax reliefs

That—

- (1) In Chapter 3 of Part 2 of the Income Tax Act 2007 (calculation of income tax liability) after section 24 insert—

“24A Limit on Step 2 deductions

- (1) If the taxpayer is an individual, there is a limit on certain deductions which may be made for the tax year at Step 2.
- (2) The limit is determined as follows.
- (3) Amount A must not exceed amount B.
- (4) Amount A is—
 - (a) the deductions for the tax year at Step 2 for the reliefs listed in subsection (6) taken together, less
 - (b) so much of those deductions as fall within subsection (7).
- (5) Amount B is—
 - (a) £50,000, or
 - (b) if more, 25% of the taxpayer’s adjusted total income for the tax year (see subsection (8)).
- (6) The reliefs are—
 - (a) relief under section 64 (trade loss relief against general income);
 - (b) relief under section 72 (early trade losses relief);
 - (c) relief under section 96 (post-cessation trade relief);
 - (d) relief under section 120 (property loss relief against general income);
 - (e) relief under section 125 (post-cessation property relief);

- (f) relief under section 128 (employment loss relief against general income);
 - (g) relief under Chapter 6 of Part 4 (share loss relief);
 - (h) relief under Chapter 1 of Part 8 (interest payments);
 - (i) relief under section 555 of ITEPA 2003 (deduction for liabilities relating to former employment);
 - (j) relief under section 446 of ITTOIA 2005 (strips of government securities: relief for losses);
 - (k) relief under section 454(4) of ITTOIA 2005 (listed securities held since 26 March 2003: relief for losses: persons other than trustees).
- (7) The deductions falling within this subsection are—
- (a) deductions for amounts of relief so far as attributable to allowances under Part 3A of CAA 2001 (business premises renovation allowances);
 - (b) deductions for amounts of relief under a provision mentioned in subsection (6)(a) to (e) so far as made from profits of the trade or business to which the relief in question relates;
 - (c) deductions for amounts of relief under the provision mentioned in subsection (6)(a) or (b) so far as attributable to a deduction allowed under section 205 or 220 of ITTOIA 2005 (deduction for overlap profit in final tax year or on change of accounting date);
 - (d) deductions for amounts of relief under the provision mentioned in subsection (6)(g)—
 - (i) where the shares in question fall within section 131(2)(a) (qualifying shares to which EIS relief is attributable), or
 - (ii) where SEIS relief is attributable to the shares in question as determined in accordance with Part 5A (seed enterprise investment scheme).
- (8) The taxpayer's "adjusted total income" for the tax year is calculated as follows.
- Step 1*
Take the amount of the taxpayer's total income for the tax year.
- Step 2*
Add back the amounts of any deductions allowed under Part 12 of ITEPA 2003 (payroll giving) in calculating the taxpayer's income which is charged to tax for the tax year.
- Step 3*
If the taxpayer is given relief in accordance with section 192 of FA 2004 (pension schemes: relief at source) in respect of any contribution paid in the tax year under a pension scheme, deduct the gross amount of the contribution.
The "gross" amount of a contribution is the amount of the contribution before deduction of tax under section 192(1) of FA 2004.
- Step 4*
If the taxpayer is entitled to a deduction for relief under section 193(4) or 194(1) of FA 2004 (pension schemes: excess relief under net payment arrangements or relief on making a claim) for the tax year, deduct the amount of the excess or contribution (as the case may be).
The result is the taxpayer's adjusted total income for the tax year."
- (2) In section 23 of the Income Tax Act 2007 (calculation of income tax liability) at step 2 for "section 25" substitute "sections 24A and 25".

- (3) In the following provisions of the Income Tax Act 2007 (which explain how certain reliefs work) for “section 25(4) and (5)” substitute “sections 24A and 25(4) and (5)”—
- (a) section 65(1),
 - (b) section 73,
 - (c) section 121(1),
 - (d) section 129(1), and
 - (e) section 133(1).
- (4) In section 148 of the Income Tax Act 2007 (share loss relief: disposal of shares forming part of mixed holding) in subsection (3)(b) before sub-paragraph (i) insert—
- “(ai) shares to which SEIS relief is attributable (as determined in accordance with Part 5A),”.
- (5) The amendments made by paragraphs (1) to (4) have effect for the tax year 2013-14 and subsequent tax years.
- (6) Paragraph (7) applies to a claim which relates to the tax year 2013-14 or a subsequent tax year by virtue of paragraph 2 of Schedule 1B to the Taxes Management Act 1970 where the earlier year is a tax year before the tax year 2013-14.
- (7) The amount of the claim is to be determined as if the amendments made by paragraphs (1) to (4) also have effect for tax years before the tax year 2013-14.
- (8) For this purpose, section 24A(6) of the Income Tax Act 2007 (as inserted by paragraph (1)) is treated as having effect for tax years before the tax year 2013-14 as if—
- (a) in paragraphs (a), (b), (f) and (g) the references to relief were limited to relief in respect of a loss made in the tax year 2013-14 or a subsequent tax year, and
 - (b) all the other paragraphs were omitted.
- (9) In section 24A(6)(d) of the Income Tax Act 2007 (as inserted by paragraph (1)) the reference to relief does not include relief in respect of a loss made in the tax year 2012-13.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

11. Calculation of profits on cash basis

That provision may be made for and in connection with the calculation of the profits of a trade, profession or vocation for the purposes of income tax on the cash basis.

12. Deductions in calculating profits

That provision (including provision having retrospective effect) may be made about the deductions allowed when calculating—

- (a) the profits of a trade, profession, vocation or property business for the purposes of income tax, or
- (b) the profits of a trade or property business for the purposes of corporation tax.

13. Arrangements made by intermediaries

That—

- (1) In Chapter 8 of Part 2 of the Income Tax (Earnings and Pensions) Act 2003 (application of provisions to workers under arrangements made by intermediaries), in section 49 (engagements to which Chapter applies), for subsection (1)(c) substitute—

“(c) the circumstances are such that—

- (i) if the services were provided under a contract directly between the client and the worker, the worker would be regarded for income tax purposes as an employee of the client or the holder of an office under the client, or
- (ii) the worker is an office-holder who holds that office under the client and the services relate to the office.”

- (2) This Resolution has effect for the tax year 2013-14 and subsequent tax years.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

14. Insurance policies etc.

That the following provision (including provision having retrospective effect) may be made—

- (a) provision amending Schedule 15 to the Income and Corporation Taxes Act 1988,
- (b) provision amending Chapter 9 of Part 4 of the Income Tax (Trading and Other Income) Act 2005, and
- (c) provision amending section 55 of the Finance Act 1995.

15. Transfer of assets abroad

That provision (including provision having retrospective effect) may be made amending Chapter 2 of Part 13 of the Income Tax Act 2007.

16. Deduction from interest payments

That provision may be made amending Chapter 3 of Part 15 of the Income Tax Act 2007.

17. Disguised interest

That provision may be made about returns which are economically equivalent to interest.

18. Controlled foreign companies

That provision (including provision having retrospective effect) may be made about or in connection with CFCs (within the meaning of Part 9A of the Taxation (International and Other Provisions) Act 2010).

19. Deductions after changes in company ownership etc.

That provision may be made about amounts that may be deducted for corporation tax purposes following changes in the ownership of, or in partnership arrangements relating to, a company.

20. Expenditure on research and development

That provision may be made about tax relief for expenditure on research and development.

21. Television programmes and video games

That provision may be made about the taxation of activities in connection with television programmes and video games.

22. Real estate investment trusts

That provision may be made amending Part 12 of the Corporation Tax Act 2010.

23. Tax relief for employee share acquisitions etc.

That provision may be made about the tax relief that is available to companies in connection with—

- (a) shares acquired by persons because of employments (directly or indirectly), or
- (b) options to acquire shares obtained by persons because of employments (directly or indirectly) or shares acquired pursuant to such options.

24. Derivative contracts

That provision (including provision having retrospective effect) may be made amending Chapter 7 of Part 7 of the Corporation Tax Act 2009.

25. Tax mismatch schemes

That provision (including provision having retrospective effect) may be made about tax mismatch schemes.

26. Tier two capital

That provision (including provision having retrospective effect) may be made about tier two capital.

27. Tax treatment of financing costs and income (group treasury companies)

That provision (including provision having retrospective effect) may be made amending section 316 of the Taxation (International and Other Provisions) Act 2010.

28. Community amateur sports clubs

That provision (including provision having retrospective effect) may be made about community amateur sports clubs.

29. Pension schemes

That provision (including provision having retrospective effect) may be made in relation to pension schemes.

30. Drawdown pensions and dependants' drawdown pensions

That—

- (1) In section 165 of the Finance Act 2004 (pension rules), in subsection (1), in pension rule 5, for “100%” substitute “120%”.
- (2) In section 167 of that Act (pension death benefit rules), in subsection (1), in pension death benefit rule 4, for “100%” substitute “120%”.

- (3) In Schedule 16 to the Finance Act 2011 (benefits under pension schemes)—
 - (a) in paragraph 90(2)(a), after “year” insert “beginning before 26 March 2013 and”,
 - (b) in paragraph 90(3), omit paragraph (b) and the “and” before it,
 - (c) in paragraph 98(2)(a), after “year” insert “beginning before 26 March 2013 and”, and
 - (d) in paragraph 98(3), omit paragraph (b) and the “and” before it.
- (4) The amendments made by paragraphs (1) and (2) have effect in relation to drawdown pension years beginning on or after 26 March 2013.
- (5) The amendments made by paragraph (3)(a) and (c) come into force on 26 March 2013.
- (6) The amendments made by paragraph (3)(b) and (d) have effect in relation to transfers within paragraph 90(5) or 98(5) of Schedule 16 to the Finance Act 2011 occurring during a drawdown pension year ending on or after 25 March 2013.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

31. Employee shareholder shares

That provision may be made in connection with the acquisition and disposal of employee shareholder shares.

32. Seed enterprise investment scheme

That provision may be made restricting the relief given under the seed enterprise investment scheme.

33. Disincorporation relief

That provision may be made in connection with the transfer of a business from a company to its shareholders.

34. Attribution of gains to members of non-resident companies

That provision (including provision having retrospective effect) may be made for and in connection with the amendment of section 13 of the Taxation of Chargeable Gains Act 1992.

35. Treatment for capital gains tax purposes of shares acquired under the EMI code

That provision (including provision having retrospective effect) may be made for capital gains tax purposes in connection with shares acquired under options which are qualifying options under the EMI code.

36. Capital gains tax on disposals of high value properties

That provision may be made for and in connection with a charge to capital gains tax on disposals of interests in high value properties.

37. Calculation of chargeable gains of companies

That provision may be made about the calculation of chargeable gains of companies on disposals of assets.

38. Capital allowances

That provision may be made about capital allowances.

39. Community investment tax relief

That provision may be made about community investment tax relief.

40. Lease premium relief

That provision may be made in relation to the deductions that are allowed to tenants under taxed leases (as defined in section 287 of the Income Tax (Trading and Other Income) Act 2005 and section 227 of the Corporation Tax Act 2009).

41. Manufactured payments

That provision (including provision having retrospective effect) may be made about manufactured payments (including deemed manufactured payments).

42. Close companies

That provision may be made about close companies.

43. Oil taxation (petroleum revenue tax)

That provision may be made in relation to petroleum revenue tax.

44. Oil taxation (loan relationships)

That provision may be made about loan relationships in respect of property that is comprised in a settlement the sole or main purpose of which is to provide security for the performance of obligations under an abandonment programme approved under Part 4 of the Petroleum Act 1998.

45. Oil taxation (ring fence trades)

That provision may be made about the taxation of ring fence trades.

46. Annual tax on enveloped dwellings

That provision may be made for and in connection with the imposition of a new tax on the holding of interests in high value properties.

47. Inheritance tax (treatment of liabilities)

That provision may be made about the treatment of liabilities for the purposes of inheritance tax.

48. Inheritance tax (non-domiciled spouses and civil partners)

That provision may be made for and in connection with persons who are not domiciled in the United Kingdom, but are or were the spouse or civil partner of a person so domiciled, to elect to be treated as so domiciled for the purposes of inheritance tax.

49. Fuel duties (rates and rebates)

That—

(1) The Hydrocarbon Oil Duties Act 1979 is amended as follows.

(2) In section 6(1A) (main rates)—

- (a) in paragraph (a) (unleaded petrol), for “£0.6097” substitute “£0.5795”,
- (b) in paragraph (aa) (aviation gasoline), for “£0.3966” substitute “£0.3770”,
- (c) in paragraph (b) (light oil other than unleaded petrol or aviation gasoline), for “£0.7069” substitute “£0.6767”, and
- (d) in paragraph (c) (heavy oil), for “£0.6097” substitute “£0.5795”.

- (3) In section 8(3) (road fuel gas)—
 - (a) in paragraph (a) (natural road fuel gas), for “£0.2907” substitute “£0.2470”, and
 - (b) in paragraph (b) (other road fuel gas), for “£0.3734” substitute “£0.3161”.
- (4) In section 11(1) (rebate on heavy oil)—
 - (a) in paragraph (a) (fuel oil), for “£0.1126” substitute “£0.1070”, and
 - (b) in paragraph (b) (gas oil), for “£0.1172” substitute “£0.1114”.
- (5) In section 14(1) (rebate on light oil for use as furnace fuel), for “£0.1126” substitute “£0.1070”.
- (6) In section 14A(2) (rebate on certain biodiesel), for “£0.1172” substitute “£0.1114”.
- (7) The following instruments are revoked—
 - (a) Excise Duties (Surcharges or Rebates) (Hydrocarbon Oils etc) Order 2012 (S.I. 2012/3055), and
 - (b) Excise Duties (Road Fuel Gas) (Reliefs) Regulations 2012 (S.I. 2012/3056).
- (8) The amendments and revocations made by this Resolution come into force on 1 April 2013.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

50. Alcoholic liquor duties (rates)

That—

- (1) The Alcoholic Liquor Duties Act 1979 is amended as follows.
- (2) In section 5 (rate of duty on spirits), for “£26.81” substitute “£28.22”.
- (3) In section 36(1AA) (rates of general beer duty)—
 - (a) in paragraph (za) (rate of duty on lower strength beer), for “£9.76” substitute “£9.17”, and
 - (b) in paragraph (a) (standard rate of duty on beer), for “£19.51” substitute “£19.12”.
- (4) In section 37(4) (rate of high strength beer duty), for “£4.88” substitute “£5.09”.
- (5) In section 62(1A) (rates of duty on cider)—
 - (a) in paragraph (a) (rate of duty per hectolitre on sparkling cider of a strength exceeding 5.5 per cent), for “£245.32” substitute “£258.23”,
 - (b) in paragraph (b) (rate of duty per hectolitre on cider of a strength exceeding 7.5 per cent which is not sparkling cider), for “£56.55” substitute “£59.52”, and
 - (c) in paragraph (c) (rate of duty per hectolitre in any other case), for “£37.68” substitute “£39.66”.

(6) For the table in Schedule 1 substitute—

“TABLE OF RATES OF DUTY ON WINE AND MADE-WINE
PART 1

WINE OR MADE-WINE OF A STRENGTH NOT EXCEEDING 22 PER CENT.

<i>Description of wine or made-wine</i>	<i>Rates of duty per hectolitre £</i>
Wine or made-wine of a strength not exceeding 4 per cent	82.18
Wine or made-wine of a strength exceeding 4 per cent but not exceeding 5.5 per cent	113.01
Wine or made-wine of a strength exceeding 5.5 per cent but not exceeding 15 per cent and not being sparkling	266.72
Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent but less than 8.5 per cent	258.23
Sparkling wine or sparkling made-wine of a strength of 8.5 per cent. or of a strength exceeding 8.5 per cent but not exceeding 15 per cent	341.63
Wine or made-wine of a strength exceeding 15 per cent but not exceeding 22 per cent	355.59

PART 2

WINE OR MADE-WINE OF A STRENGTH EXCEEDING 22 PER CENT.

<i>Description of wine or made-wine</i>	<i>Rates of duty per litre of alcohol in wine or made-wine £</i>
Wine or made-wine of a strength exceeding 22 per cent	28.22”.

(7) The amendments made by this Resolution come into force on 25 March 2013.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

51. Tobacco products duty (rates)

That—

(1) For the table in Schedule 1 to the Tobacco Products Duty Act 1979 substitute—
“TABLE

1. Cigarettes	An amount equal to 16.5 per cent of the retail price plus £176.22 per thousand cigarettes
2. Cigars	£219.82 per kilogram
3. Hand-rolling tobacco	£172.74 per kilogram
4. Other smoking tobacco and chewing tobacco	£96.64 per kilogram”.

(2) The amendment made by this Resolution comes into force at 6 pm on 20 March 2013.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

52. Tobacco products duty (herbal smoking products)

That provision may be made for tobacco products duty to be charged on herbal smoking products.

53. Air passenger duty (rates of duty from 1 April 2013)

That—

- (1) Section 30 of the Finance Act 1994 (air passenger duty: rates of duty) is amended as follows.
- (2) In subsection (3)—
 - (a) in paragraph (a) for “£65” substitute “£67”, and
 - (b) in paragraph (b) for “£130” substitute “£134”.
- (3) In subsection (4)—
 - (a) in paragraph (a) for “£81” substitute “£83”, and
 - (b) in paragraph (b) for “£162” substitute “£166”.
- (4) In subsection (4A)—
 - (a) in paragraph (a) for “£92” substitute “£94”, and
 - (b) in paragraph (b) for “£184” substitute “£188”.
- (5) The amendments made by this Resolution have effect in relation to the carriage of passengers beginning on or after 1 April 2013.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

54. Air passenger duty (miscellaneous provision)

That provision may be made for requiring persons to make payments on account of their liabilities for air passenger duty based on estimates of what their liabilities will be.

55. Vehicle excise duty (rates for light passenger vehicles etc.)

That—

- (1) Schedule 1 to the Vehicle Excise and Registration Act 1994 (annual rates of duty) is amended as follows.
- (2) In paragraph 1 (general)—
 - (a) in sub-paragraph (2) (vehicle not covered elsewhere in Schedule otherwise than with engine cylinder capacity not exceeding 1,549cc), for “£220” substitute “£225”, and
 - (b) in sub-paragraph (2A) (vehicle not covered elsewhere in Schedule with engine cylinder capacity not exceeding 1,549cc), for “£135” substitute “£140”.
- (3) In paragraph 1B (graduated rates of duty for light passenger vehicles)—
 - (a) for the tables substitute—

“TABLE 1
RATES PAYABLE ON FIRST VEHICLE LICENCE FOR VEHICLE

<i>CO₂ emissions figure</i>		<i>Rate</i>	
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Reduced rate</i>	<i>Standard rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>	<i>£</i>
130	140	115	125
140	150	130	140
150	165	165	175
165	175	275	285
175	185	325	335
185	200	465	475
200	225	610	620
225	255	830	840
255	—	1055	1065

TABLE 2
RATES PAYABLE ON ANY OTHER VEHICLE LICENCE FOR VEHICLE

<i>CO₂ emissions figure</i>		<i>Rate</i>	
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Reduced rate</i>	<i>Standard rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>	<i>£</i>
100	110	10	20
110	120	20	30
120	130	95	105
130	140	115	125
140	150	130	140
150	165	165	175
165	175	190	200
175	185	210	220
185	200	250	260
200	225	270	280
225	255	465	475
255	—	480	490”;

(b) in the sentence immediately following the tables, for paragraphs (a) and (b) substitute—

“(a) in column (3), in the last two rows, “270” were substituted for “465” and “480”, and

(b) in column (4), in the last two rows, “280” were substituted for “475” and “490”.”

(4) In paragraph 1J (VED rates for light goods vehicles)—

(a) in paragraph (a), for “£215” substitute “£220”, and

(b) in paragraph (b), for “£135” substitute “£140”.

(5) In paragraph 2(1) (VED rates for motorcycles)—

(a) in paragraph (a), for “£16” substitute “£17”,

(b) in paragraph (b), for “£36” substitute “£37”,

(c) in paragraph (c), for “£55” substitute “£57”, and

(d) in paragraph (d), for “£76” substitute “£78”.

(6) The amendments made by this Resolution have effect in relation to licences taken out on or after 1 April 2013.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

56. Vehicle licences for disabled people

That—

- (1) The Vehicle Excise and Registration Act 1994 is amended as follows.
- (2) Section 19 (rebates) is amended as follows.
- (3) In subsection (3), after paragraph (c) insert—
 - “(ca) a qualifying application for a vehicle licence for the vehicle is made,”.
- (4) After that subsection insert—
 - “(3ZA) An application for a vehicle licence is a qualifying application for the purposes of subsection (3)(ca) if—
 - (a) paragraph 1ZA of Schedule 1 applies to the vehicle when the application is made, but
 - (b) that paragraph did not apply to the vehicle when the licence which is unexpired when the application is made was taken out.”
- (5) Section 22ZA (nil licences for vehicles for disabled persons: information) is amended as follows.
- (6) In subsection (1)(b), at the beginning insert “falls within subsection (1A) or”.
- (7) After subsection (1) insert—
 - “(1A) Information falls within this subsection if it is—
 - (a) the name, date of birth or national insurance number of a person who is in receipt of a relevant payment, or would be in receipt of such a payment but for—
 - (i) regulations under section 86(1) of the Welfare Reform Act 2012 (treatment as in-patient in hospital or similar institution), or
 - (ii) corresponding provision having effect in relation to personal independence payment in Northern Ireland;
 - (b) in the case of a person who is or would be in receipt of personal independence payment attributable to entitlement to the mobility component, the rate of the payment to which the person is or would be entitled;
 - (c) in the case of a person who has ceased or will cease to receive a relevant payment, the date on which the person ceased or will cease to receive it and the reason for the person ceasing to receive it.
 - (1B) In subsection (1A) “relevant payment” means—
 - (a) personal independence payment attributable to entitlement to the mobility component, and
 - (b) armed forces independence payment.”
- (8) In subsections (2) and (4), and in the heading, omit “nil”.
- (9) For subsection (5) substitute—
 - “(5) In this section “relevant licence functions” means functions relating to applications for, and the issue of—
 - (a) vehicle licences in respect of vehicles to which paragraph 1ZA of Schedule 1 applies, and
 - (b) nil licences in respect of vehicles that are exempt vehicles under paragraph 19 of Schedule 2 or paragraph 7 of Schedule 4.”
- (10) In section 62(1) (definitions), at the appropriate places insert—
 - ““armed forces independence payment” means armed forces independence payment under a scheme established under section 1 of the Armed Forces (Pensions and Compensation) Act 2004,” and

““personal independence payment” means personal independence payment under—

- (a) the Welfare Reform Act 2012, or
- (b) the corresponding provision having effect in Northern Ireland.”.

(11) In Schedule 1 (annual rates of duty), in Part 1 after paragraph 1 insert—

“1ZA(1) The annual rate of vehicle excise duty applicable to a vehicle to which this paragraph applies is 50 per cent of the rate which (but for this paragraph) would be applicable.

- (2) This paragraph applies to a vehicle when it is being used, or kept for use, by or for the purposes of a disabled person who is in receipt of personal independence payment by virtue of entitlement to the mobility component at the standard rate if—
 - (a) the vehicle is registered under this Act in the name of the disabled person, and
 - (b) no other vehicle registered in his or her name under this Act is—
 - (i) a vehicle for which a vehicle licence taken out at a rate of duty reduced in accordance with sub-paragraph (1) is in force, or
 - (ii) an exempt vehicle under paragraph 19 of Schedule 2 or paragraph 7 of Schedule 4.
- (3) This paragraph has effect as if a person were in receipt of personal independence payment by virtue of entitlement to the mobility component at the standard rate in any case where the person would be in receipt of that payment by virtue of that entitlement but for—
 - (a) regulations under section 86(1) of the Welfare Reform Act 2012 (treatment as in-patient in hospital or similar institution), or
 - (b) corresponding provision having effect in Northern Ireland.
- (4) For the purposes of sub-paragraph (2), a vehicle is to be treated as registered under this Act in the name of a person in receipt of personal independence payment by virtue of entitlement to the mobility component at the standard rate if it is so registered in the name of—
 - (a) an appointee, or
 - (b) a person nominated for the purposes of this paragraph by the person or an appointee.
- (5) In sub-paragraph (4) “appointee” means a person appointed pursuant to regulations made under (or having effect as if made under) the Social Security Administration Act 1992 or the Social Security Administration (Northern Ireland) Act 1992 to exercise any of the rights and powers of a person in receipt of personal independence payment.”

(12) In Schedule 2 (exempt vehicles), paragraph 19 is amended as follows.

(13) In sub-paragraph (1), for paragraph (b) substitute—

- “(b) no other vehicle registered in his or her name under this Act is—
- (i) a vehicle for which a vehicle licence taken out at a rate of vehicle excise duty reduced in accordance with paragraph 1ZA(1) of Schedule 1 is in force, or
 - (ii) an exempt vehicle under this paragraph or paragraph 7 of Schedule 4.”

(14) In sub-paragraph (2), after paragraph (a) insert—

“(aa) he or she is in receipt of personal independence payment by virtue of entitlement to the mobility component at the enhanced rate,

(ab) he or she is in receipt of armed forces independence payment.”.

(15) After sub-paragraph (2A) insert—

“(2B) This paragraph has effect as if a person were in receipt of personal independence payment by virtue of entitlement to the mobility component at the enhanced rate in any case where the person would be in receipt of that payment by virtue of that entitlement but for—

(a) regulations under section 86(1) of the Welfare Reform Act 2012 (treatment as in-patient in hospital or similar institution), or

(b) corresponding provision having effect in Northern Ireland.”

(16) In sub-paragraph (3), for “person in receipt of a disability living allowance by virtue of entitlement to the mobility component at the higher rate, or of a mobility supplement,” substitute “disabled person who satisfies sub-paragraph (2) by virtue of paragraph (a), (aa), (ab) or (b) of that sub-paragraph”.

(17) In sub-paragraph (4)(a), after “disability living allowance,” insert “personal independence payment or armed forces independence payment.”.

(18) The amendments made by this Resolution come into force on 8 April 2013.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

57. Value added tax (health service bodies)

That—

(1) In section 41 of the Value Added Tax Act 1994 (application to the Crown), in subsection (7), after “Board” insert “and a clinical commissioning group, the Health and Social Care Information Centre, the National Health Service Commissioning Board and the National Institute for Health and Care Excellence”.

(2) The amendment made by this Resolution comes into force on 1 April 2013.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

58. Value added tax (supplies of fuel)

That provision (including provision having retrospective effect) may be made about the value of certain supplies of fuel for the purposes of value added tax.

59. Value added tax (energy-saving materials)

That provision may be made about energy-saving materials.

60. Stamp duty land tax

That provision (including provision having retrospective effect) may be made amending Part 4 of the Finance Act 2003.

61. Landfill tax (standard rate)

That provision may be made about the standard rate of landfill tax.

62. Climate change levy (rates)

That provision may be made about the rates of climate change levy.

63. Climate change levy (supplies subject to carbon price support rates etc)

That—

- (1) On and after 26 March 2013, Schedule 6 to the Finance Act 2000 (climate change levy) has effect as if neither—
 - (a) Schedule 20 to the Finance Act 2011, nor
 - (b) Parts 1 and 2 of Schedule 32 to the Finance Act 2012, had ever been enacted.
- (2) Accordingly—
 - (a) in the Finance Act 2011, section 78 and Schedule 20 are omitted, and
 - (b) in the Finance Act 2012, Parts 1 and 2 of Schedule 32 are omitted.
- (3) Schedule 6 to the Finance Act 2000 (climate change levy) is amended as follows.
- (4) In paragraph 4 (definition of “taxable supply”) in sub-paragraph (2)(b) after “24” insert “, 24A, 24B, 24C, 42D”.
- (5) In paragraph 5 (supplies of electricity) after sub-paragraph (2) insert—

“(2A) Levy is chargeable on a supply of electricity if—

 - (a) the supply is made by an exempt unlicensed electricity supplier who is an auto-generator or who is of a description prescribed by regulations made by the Treasury,
 - (b) the electricity was produced in a generating station owned by the supplier using commodities which were the subject of a deemed supply under paragraph 24A or which would have been the subject of such a supply had the reference in paragraph 24A(1)(a) to Great Britain been a reference to the United Kingdom instead,
 - (c) the supply is not a deemed supply under paragraph 23(3), and
 - (d) the person to whom the supply is made is not an electricity utility.”
- (6) In paragraph 6 (supplies of gas) in sub-paragraph (2A) after “24” insert “, 24A, 24B, 24C, 42D”.
- (7) Paragraph 14 (exemption for supplies to electricity producers) is amended as follows.
- (8) In sub-paragraphs (2)(b) and (3)(b) after “electricity” insert “in a small generating station”.
- (9) After sub-paragraph (3) insert—

“(3ZA) Sub-paragraph (1) does not exempt a supply where the person to whom the supply is made—

 - (a) uses the commodity supplied in producing electricity in a stand-by generator, and
 - (b) uses the electricity produced otherwise than in exemption-retaining ways.”
- (10) After sub-paragraph (3A) insert—

“(3B) Paragraph 24A makes provision under which carbon price support rate commodities intended to be used in a generating station may be the subject of a deemed taxable supply (and, accordingly, this paragraph needs to be read subject to that paragraph).”
- (11) Omit sub-paragraphs (4) and (5).

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- (12) In paragraph 15 (exemption for supplies to combined heat and power stations) after sub-paragraph (4) insert—
- “(4A) Paragraph 24B makes provision under which carbon price support rate commodities intended to be used in a combined heat and power station may be the subject of a deemed taxable supply (and, accordingly, this paragraph needs to be read subject to that paragraph).”
- (13) Paragraph 17 (exemption: self-supplies by electricity producers) is amended as follows.
- (14) After sub-paragraph (1) insert—
- “(1A) The supply is exempt from levy if it is a supply of electricity produced in—
- (a) a fully exempt combined heat and power station,
 - (b) a partly exempt combined heat and power station,
 - (c) a stand-by generator, or
 - (d) a small generating station.
- (1B) Sub-paragraph (1A)(d) applies only if the producer is—
- (a) an auto-generator, or
 - (b) an exempt unlicensed electricity supplier of a description prescribed by regulations made by the Treasury.”
- (15) In sub-paragraph (2) for the words from “If” to “unless—” substitute “This paragraph does not exempt the supply if—”.
- (16) Omit sub-paragraphs (3) and (4).
- (17) In paragraph 21 (regulations to avoid double charges to levy) after sub-paragraph (2) insert—
- “(2A) In sub-paragraph (2)(b) “taxable supply” does not include a deemed supply under paragraph 24A, 24B, 24C or 42D.”
- (18) In Part 2 after paragraph 24 insert—
- “*Deemed taxable supply: commodities to be used in producing electricity*
- 24A (1) Sub-paragraph (2) applies if—
- (a) a quantity of a carbon price support rate commodity is brought onto, or arrives at, a site in Great Britain at which a generating station is situated,
 - (b) that quantity of the commodity is intended to be used for producing electricity in the station,
 - (c) the station is neither a fully exempt combined heat and power station nor a partly exempt combined heat and power station, and
 - (d) the station is neither a small generating station nor a stand-by generator.
- (2) For the purposes of this Schedule the owner of the station is deemed to make a taxable supply to himself of that quantity of the commodity.
- (3) In sub-paragraph (1)(a) the reference to a commodity being brought onto, or arriving at, a site covers (in particular) gas in a gaseous state arriving at the site through a pipe.
- (4) For the purposes of sub-paragraph (1) it does not matter—
- (a) if the quantity of the commodity is not the subject of an actual supply made to the owner of the station, or
 - (b) if the commodity’s availability for use in the station is subject to any condition.

Deemed taxable supply: commodities to be used in combined heat and power station

- 24B (1) Sub-paragraph (2) applies if—
- (a) a quantity of a carbon price support rate commodity is brought onto, or arrives at, the CHPQA site of a fully exempt combined heat and power station or a partly exempt combined heat and power station in Great Britain,
 - (b) that quantity of the commodity is intended to be used in the station for producing outputs of the station, and
 - (c) the station is not a small generating station.
- (2) For the purposes of this Schedule the operator of the station is deemed to make a taxable supply to himself of that quantity of the commodity so far as that quantity is referable to the production of electricity.
- (3) For the purposes of sub-paragraph (2) the extent to which a quantity of a commodity is referable to the production of electricity is to be determined in accordance with regulations under paragraph 24D(1).
- (4) In sub-paragraph (1)(a) the reference to a commodity being brought onto, or arriving at, the CHPQA site of a station covers (in particular) gas in a gaseous state arriving at the CHPQA site through a pipe.
- (5) In sub-paragraph (1)(b) “outputs” has the meaning given by paragraph 148(9).
- (6) For the purposes of sub-paragraph (1) it does not matter—
- (a) if the quantity of the commodity is not the subject of an actual supply made to the operator of the station, or
 - (b) if the commodity’s availability for use in the station is subject to any condition.
- (7) In this paragraph “CHPQA site”, in relation to a fully exempt combined heat and power station or a partly exempt combined heat and power station, means the site of the scheme in relation to which the station’s CHPQA certificate was issued.
- 24C (1) This paragraph applies if—
- (a) a determination (“the initial determination”) is made under regulations falling within paragraph 24B(3) that—
 - (i) none of a quantity of a carbon price support rate commodity is, or
 - (ii) a proportion of such a quantity is not, referable to the production of electricity,
 - (b) as a result of the initial determination, the quantity or proportion of a quantity is determined not to be the subject of a deemed supply under paragraph 24B, and
 - (c) it is later determined that, contrary to the initial determination, the quantity or proportion of a quantity—
 - (i) was referable to the production of electricity, and
 - (ii) accordingly, should have been determined to be the subject of a deemed supply under paragraph 24B.
- (2) For the purposes of this Schedule—
- (a) the operator of the station in question is deemed to make a taxable supply to himself of the quantity or proportion of a quantity, and
 - (b) the amount payable by way of levy on the deemed supply is the amount which would have been payable in relation to the quantity or proportion of a quantity had it been determined to be the subject of a deemed supply as mentioned in sub-paragraph (1)(c)(ii).

Power to make regulations giving effect to paragraphs 24A to 24C etc

- 24D (1) The Commissioners may by regulations make provision for giving effect to paragraphs 24A to 24C and 42A to 42D.
- (2) Regulations under sub-paragraph (1) may, in particular, include provision—
- (a) for determining whether a deemed supply under paragraph 24A or 24B is made;
 - (b) for determining the quantity of any commodity which is the subject of such a deemed supply;
 - (c) for determining whether paragraph 42C(2) applies in relation to a deemed supply under paragraph 24A or 24B and, if it does, the reduction in the relevant carbon price support rate.
- (3) Regulations under sub-paragraph (1) may include—
- (a) provision in respect of calculations, measurements, data and procedures to be made or used;
 - (b) provision that, so far as framed by reference to any document, is framed by reference to that document as from time to time in force.”
- (19) After paragraph 38 insert—

“Deemed supplies under paragraph 24A, 24B, 24C or 42D

- 38A (1) A deemed supply under paragraph 24A or 24B is treated as taking place when the quantity of the commodity is brought onto, or arrives at, the site at which the station is situated or the CHPQA site of the station (as the case may be).
- (2) A deemed supply under paragraph 24C or 42D is treated as taking place upon the later determination.”
- (20) Paragraph 39 (regulations as to time of supply) is amended as follows.
- (21) In sub-paragraph (1)(c) after “24” insert “, 24A, 24B, 24C, 42D”.
- (22) In sub-paragraph (3) after “supply)” insert “and 38A”.
- (23) In paragraph 42 (amount payable by way of levy) before sub-paragraph (2) insert—
- “(1B) Sub-paragraph (1) does not apply to a deemed supply under paragraph 24A or 24B.”

- (24) After paragraph 42 insert—

- “42A (1) This paragraph applies to a deemed supply under paragraph 24A or 24B.
- (2) The amount payable by way of levy on the deemed supply is the amount ascertained by applying the relevant carbon price support rate; and the levy payable on a fraction of a kilowatt hour, kilogram or gigajoule is that fraction of the levy payable on a kilowatt hour, kilogram or gigajoule.
- (3) The carbon price support rates are as follows.

<i>Carbon price support rate commodity</i>	<i>Carbon price support rate</i>
Any gas in a gaseous state that is of a kind supplied by a gas utility	£0.00091 per kilowatt hour
Any petroleum gas, or other gaseous hydrocarbon, in a liquid state	£0.01460 per kilogram
Any commodity falling within paragraph 3(1)(d) to (f)	£0.44264 per gigajoule

- (4) Sub-paragraph (2) needs to be read with paragraphs 42B and 42C.
- 42B (1) This paragraph applies for the purposes of paragraph 42A(2) if the commodity deemed to be supplied is a quantity of a commodity falling within paragraph 3(1)(d) to (f).
- (2) The number of gigajoules in the quantity supplied is to be determined by reference to the total gross calorific value of that quantity.

- (3) Sub-paragraph (4) applies if there is included in that quantity any coal slurry taken from a slurry pit situated at the site of a coal mine (including a disused coal mine).
- (4) The gross calorific value of the coal slurry is to be left out of account in determining the total gross calorific value of that quantity.
- 42C (1) Sub-paragraph (2) applies for the purposes of paragraph 42A(2) if, in the calendar year in which the deemed supply is treated as taking place, carbon capture and storage technology is operated in relation to carbon dioxide generated by the station in question in producing electricity.
- (2) In relation to the deemed supply, only C% of the relevant carbon price support rate is to be applied (instead of the full rate).
- (3) “C%” is 100% minus the station’s carbon capture percentage for the calendar year.
- (4) The station’s “carbon capture percentage” for the calendar year is the percentage of the station’s generated carbon dioxide for that year which, through the operation of the carbon capture and storage technology, is—
- (a) captured, and
 - (b) then disposed of by way of permanent storage.
- (5) The station’s “generated carbon dioxide” for the calendar year is the amount of carbon dioxide generated in the year by the station from the use of carbon price support rate commodities in producing electricity.
- (6) In this paragraph “carbon capture and storage technology” and “carbon dioxide” have the meaning given by section 7(3) and (4) of the Energy Act 2010.
- (7) Sub-paragraph (8) applies for the purposes of sub-paragraph (4) in relation to any carbon dioxide if—
- (a) the carbon dioxide is captured but then leaks out and therefore is not disposed of by way of permanent storage, but
 - (b) the leak does not occur—
 - (i) on the land on which the station is situated,
 - (ii) on any other land under the control of the station’s owner or a person connected with the station’s owner, or
 - (iii) from any pipeline or other facility or installation which is operated by the station’s owner or a person connected with the station’s owner.
- Section 1122 of the Corporation Tax Act 2010 (“connected” persons) applies for the purposes of paragraph (b).
- (8) The carbon dioxide is to be treated as if it had been disposed of by way of permanent storage.
- (9) If the percentage mentioned in sub-paragraph (4) is not a whole number, it is to be rounded to the nearest whole number (taking 0.5% as nearest to the next whole number).
- 42D (1) This paragraph applies if—
- (a) an amount is determined to be payable by way of levy on a deemed supply of a quantity of a commodity under paragraph 24A or 24B, but
 - (b) it is later determined that that amount is too low.

- (2) For the purposes of this Schedule—
- (a) the person who made the deemed supply is deemed to make a further taxable supply to himself of the quantity of the commodity, and
 - (b) the amount payable by way of levy on that further deemed supply is—
 - (i) the total amount payable on the first deemed supply on the basis of the later determination mentioned in sub-paragraph (1)(b), less
 - (ii) the amount previously determined to be payable on the first deemed supply.”
- (25) In paragraph 55 (notification of registrability) in sub-paragraph (1) after paragraph (a) insert—
- “(aa) expects to be deemed to make a taxable supply to himself under paragraph 24A or 24B, or”.
- (26) In paragraph 62 (tax credits) in sub-paragraph (1) after paragraph (b) insert—
- “(ba) a quantity of a carbon price support rate commodity is the subject of a deemed supply under paragraph 24A or 24B but afterwards the quantity—
- (i) is not used as mentioned in paragraph 24A(1)(b) or 24B(1)(b) (as the case may be), and
 - (ii) is removed from the site at which the station is situated or from the CHPQA site of the station (as the case may be);
- (bb) after—
- (i) a determination is made under regulations falling within paragraph 24B(3) that a quantity, or a proportion of a quantity, of a carbon price support rate commodity is referable to the production of electricity, and
 - (ii) it is accordingly determined that the quantity or proportion of a quantity is the subject of a deemed supply under paragraph 24B,
- it is determined that the quantity or proportion of a quantity was not referable to the production of electricity;
- (bc) after an amount is determined to be payable by way of levy on a deemed supply under paragraph 24A or 24B, it is determined that that amount is too high;”.
- (27) In paragraph 146 (regulations) in sub-paragraph (3)—
- (a) for “14(3),” substitute “5(2A), 14(2),”, and
 - (b) after “16,” insert “17(1B),”.
- (28) In paragraph 147 (definitions)—
- (a) at the appropriate places, insert—
 - ““carbon price support rate commodity” means any taxable commodity other than electricity;”,
 - ““CHPQA certificate” has the same meaning as in the Climate Change Levy (Combined Heat and Power Stations) Exemption Certificate Regulations 2001 (S.I. 2001/486);”,
 - ““exempt unlicensed electricity supplier” has the meaning given by paragraph 152A;”,
 - ““Great Britain” includes the territorial waters of the United Kingdom so far as adjacent to Great Britain;”,
 - ““small generating station” has the meaning given by paragraph 152B;”, and
 - ““stand-by generator” means a generating station which—

- (a) is used to provide an emergency electricity supply to a building in the event of a failure of the building's usual electricity supply, and
- (b) is not used for any other purpose;”, and
- (b) in the definition of “prescribed”—
 - (i) for “14(3),” substitute “5(2A), 14(2),”, and
 - (ii) after “16(3)” insert “, 17(1B)”.
- (29) After paragraph 152 insert—

“Meaning of “exempt unlicensed electricity supplier”

152A (1) In this Schedule “exempt unlicensed electricity supplier” means a person—

 - (a) to whom an exemption from section 4(1)(c) of the Electricity Act 1989 (persons supplying electricity to premises) has been granted by an order under section 5 of that Act, or
 - (b) to whom an exemption from Article 8(1)(c) of the Electricity Supply (Northern Ireland) Order 1992 has been granted by an order under Article 9 of that Order,

except where the person is acting otherwise than for purposes connected with the carrying on of activities authorised by the exemption.

 - (2) Sub-paragraph (1) applies subject to—
 - (a) any direction under paragraph 151(1), and
 - (b) any regulations under paragraph 151(2).

Meaning of “small generating station”

152B (1) In this Schedule “small generating station” means a generating station the capacity of which for producing electricity is no more than 2 megawatts.

 - (2) Sub-paragraph (3) applies if a relevant station (“station X”) is one of a number of relevant stations which—
 - (a) are situated in the United Kingdom, and
 - (b) are owned by P or persons connected with P.
 - (3) In applying sub-paragraph (1) in relation to station X, the reference to the capacity of a generating station is to be read as a reference to the capacity of station X and all the other relevant stations mentioned in sub-paragraph (2) taken together.
 - (4) In sub-paragraphs (2) and (3) “relevant station” means a generating station which is neither an exempt CHP station nor a stand-by generator.
 - (5) For the purposes of sub-paragraph (2)(b)—
 - (a) “P” is the person who owns station X, and
 - (b) section 1122 of the Corporation Tax Act 2010 (“connected” persons) applies.
 - (6) Sub-paragraph (7) applies if the scheme in relation to which the CHPQA certificate of an exempt CHP station (“station Y”) is issued covers other exempt CHP stations as well.
 - (7) In applying sub-paragraph (1) in relation to station Y, the reference to the capacity of a generating station is to be read as a reference to the capacity of station Y and all the other exempt CHP stations mentioned in sub-paragraph (6) taken together.
 - (8) In this paragraph “exempt CHP station” means a fully exempt combined heat and power station or a partly exempt combined heat and power station.”- (30) Regulation 5 of the Climate Change Levy (Electricity and Gas) Regulations 2001 (S.I. 2001/1136) is amended as follows.
- (31) In paragraph (1) for “paragraph 14(2) of the Act (exemption: certain supplies to electricity producers)” substitute “paragraphs 5(2A), 14(2) and 17(1B) of the Act (which contain references to exempt unlicensed electricity suppliers)”.

- (32) In paragraph (2)(a) for “14(4)” substitute “152A(1)”.
- (33) The amendments made by paragraphs (30) to (32) are to be treated as having been made by the Treasury under the powers to make regulations conferred by paragraphs 5(2A), 14(2) and 17(1B) of Schedule 6 to the Finance Act 2000.
- (34) The amendments made by paragraphs (2) to (32) come into force on 26 March 2013.
- (35) The amendments made by paragraphs (8) and (9) have effect for the purpose of determining if a supply of gas or electricity is exempt from levy where the gas or electricity is actually supplied on or after 1 April 2013.
“Gas” means gas in a gaseous state that is of a kind supplied by a gas utility.
- (36) Those amendments are to have effect for the purpose of determining if any other supply is exempt from levy where the supply is treated as taking place on or after 1 April 2013.
- (37) The amendments made by paragraphs (13) to (16) have effect for the purpose of determining if a supply of electricity is exempt from levy where the electricity is caused to be consumed on or after 1 April 2013.
- (38) The amendment made by paragraph (18) has effect in relation to carbon price support rate commodities which are brought onto, or arrive at, sites on or after 1 April 2013.

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

64. Bank levy (rates)

That provision (including provision having retrospective effect) may be made about bank levy rates.

65. Tax deductions for the bank levy and foreign bank levies

That provision (including provision having retrospective effect) may be made preventing deductions in respect of the bank levy and foreign bank levies when calculating liability to income tax or corporation tax.

66. General anti-abuse rule

That provision may be made for the purposes of counteracting tax advantages arising from tax arrangements that are abusive.

67. Trusts with vulnerable beneficiary

That provision may be made about trusts which have a vulnerable beneficiary.

68. Unauthorised unit trusts

That provision may be made about the trustees or unit holders of unit trust schemes which are not authorised unit trusts.

69. Residence and ordinary residence

That provision may be made—

- (a) establishing a statutory residence test to determine whether individuals are UK resident for the purposes of income tax, capital gains tax and (where relevant) inheritance tax and corporation tax,
- (b) imposing charges to income tax and capital gains tax on those who are temporarily non-resident, and
- (c) removing or replacing rules relating to ordinary residence.

70. Overpayment relief

That provision may be made in connection with claims in respect of overpaid tax and excessive assessments.

71. Relief from tax (incidental and consequential charges)

That it is expedient to authorise any incidental or consequential charges to any duty or tax (including charges having retrospective effect) that may arise from provisions designed in general to afford relief from taxation.

PROCEDURE AND MONEY RESOLUTIONS

PROCEDURE (FUTURE TAXATION): That, notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills, any Finance Bill of the present Session may contain provision for the financial year 2015 for the rate of corporation tax on profits of companies, other than ring fence profits (within the meaning of section 276 of the Corporation Tax Act 2010), to be 20%.

PROCEDURE (FUTURE TAXATION): That, notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills, any Finance Bill of the present Session may contain the following provisions taking effect in a future year—

- (a) provision for corporation tax to be charged for the financial year 2014,
- (b) provision about taxable benefits in respect of cars,
- (c) provision about the standard lifetime allowance under Part 4 of the Finance Act 2004,
- (d) provision about the annual allowance under that Part,
- (e) provision about the standard rate of landfill tax,
- (f) provision about the rates of climate change levy, and
- (g) provision for and in connection with penalties for late filing, late payment and errors.

PROCEDURE (R&D EXPENDITURE CREDITS): That, notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills, any Finance Bill of the present Session may contain provision for and in connection with the payment of credits to companies in respect of expenditure on research and development.

PROCEDURE (TELEVISION TAX CREDITS): That, notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills, any Finance Bill of the present Session may contain provision for tax credits to be paid to television production companies in respect of expenditure on television production activities.

PROCEDURE (VIDEO GAME TAX CREDITS): That, notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills, any Finance Bill of the present Session may contain provision for tax credits to be paid to video game development companies in respect of expenditure on video game development activities.

PROCEDURE (DECOMMISSIONING RELIEF AGREEMENTS): That, notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills, any Finance Bill of the present Session may contain provision authorising the payment out of money provided by Parliament of sums payable by the Treasury or a Minister of the Crown to a company in connection with the amount of tax relief obtained in respect of decommissioning expenditure incurred by it.

PROCEDURE (INTERNATIONAL AGREEMENTS TO IMPROVE TAX COMPLIANCE): That, notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills, any Finance Bill of the present Session may make provision for the purposes of enabling effect to be given to international agreements relating to international tax compliance which are entered into by the Government of the United Kingdom.

PROCEDURE (PENALTY INSTEAD OF FORFEITURE OF LARGER SHIPS): That, notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills, any Finance Bill of the present Session may contain provision about the imposition of penalties instead of forfeiture of larger ships for or in connection with offences under any enactment relating to customs or excise.

FINANCE (MONEY): *Queen's recommendation signified.*

That, for the purposes of any Act of the present Session relating to finance, it is expedient to authorise the payment out of money provided by Parliament of—

- (a) sums incurred by the Commissioners for Her Majesty's Revenue and Customs in respect of the payment of credits to companies in respect of expenditure on research and development,
 - (b) sums payable by the Treasury or a Minister of the Crown to a company in connection with the amount of tax relief obtained in respect of decommissioning expenditure incurred by it, and
 - (c) sums payable by the Secretary of State by virtue of any provisions of the Act relating to vehicle excise and registration.
-