



# House of Commons

Thursday 22nd March 2007

## Order of Business

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At 10.30 a.m. Prayers

Afterwards

### Oral Questions to the Secretary of State for Trade and Industry

- \* 1 **Mr David Hamilton** (Midlothian): If he will make a statement on the cross-departmental co-ordination of energy policy. (128947)
- \* 2 **Andrew Selous** (South West Bedfordshire): What assessment he has made of the effectiveness of his Department in raising UK productivity rates. (128948)
- \* 3 **Dr Ashok Kumar** (Middlesbrough South & East Cleveland): If he will make a statement on the future of the UK steel industry. (128949)
- \* 4 **Mr David Jones** (Clwyd West): What recent discussions he has had with the Chancellor of the Exchequer on the effects of taxation on businesses. (128950)
- \* 5 **Mark Pritchard** (The Wrekin): What discussions he has had with UK Coal on the future of surface mining in England and Wales. (128951)
- \* 6 **Mr Alistair Carmichael** (Orkney and Shetland): If he will make a statement on the operation of the Marine Renewables Deployment Fund. (128952)
- \* 7 **David Taylor** (North West Leicestershire): What recent discussions he has had with ministerial colleagues in the Treasury on the future funding of frontline services provided by Citizens Advice Bureaux; and if he will make a statement. (128954)
- \* 8 **Greg Mulholland** (Leeds North West): What progress has been made in discussions on the role of Postwatch in scrutiny of the Post Office closure process. (128955)
- \* 9 **Hugh Bayley** (City of York): What support his Department provides to science in York. (128957)
- \* 10 **Mr Philip Dunne** (Ludlow): What recent discussions he has had with the Chancellor of the Exchequer on initiatives to promote renewable energy. (128958)
- \* 11 **David Wright** (Telford): What steps he is taking to encourage greater entrepreneurship amongst women. (128959)

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Notes: \* indicates a question for oral answer.  
 [R] indicates that the Member has declared a relevant interest.  
 Questions for oral answer not reached receive a written answer  
 Supplementary questions will also be asked. Other Ministers may also answer.

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**Oral Questions to the Secretary of State for Trade and Industry***continued*

- \* 12 **Daniel Kawczynski** (Shrewsbury & Atcham): What recent discussions he has had with the Chancellor of the Exchequer on the number of Government schemes in place to support small businesses. (128960)
- \* 13 **Andrew Rosindell** (Romford): What recent discussions he has had with the Chancellor of the Exchequer on the impact of taxation on businesses. (128961)
- \* 14 **Dr Brian Iddon** (Bolton South East): What assessment he has made of the effect of the recently announced change in research councils' budgets on the work of individual research councils. (128962)
- \* 15 **Keith Vaz** (Leicester East): What progress has been made on the Bank of Credit and Commerce International liquidation; and if he will make a statement. (128964)
- \* 16 **Ann Winterton** (Congleton): If he will increase his Department's allocation of funds to home renewable energy schemes. (128965)
- \* 17 **Sir Nicholas Winterton** (Macclesfield): What the UK trade balance was with other European Union countries in the latest period for which figures are available. (128966)

**At 11.20 a.m.****Oral Questions to the Minister for Women and Equality**

- \* 18 **Anne Snelgrove** (South Swindon): How many more women will receive entitlements to the second state pension as a result of the Government's pension proposals. (128967)
  - \* 19 **Mr Peter Bone** (Wellingborough): If the Government will take steps to create an office of commissioner on human trafficking. (128968)
  - \* 20 **Mr Philip Hollobone** (Kettering): What guidance she issues to other Government departments on the use of ethnicity as a factor in decision making. (128969)
  - \* 21 **Mr Henry Bellingham** (North West Norfolk): When she next expects to meet business organisations to discuss plans to encourage women to go into business. (128970)
  - \* 22 **Simon Hughes** (North Southwark & Bermondsey): What steps the Government is taking to implement the recommendations of the Corston report for the creation of small, local custody units. (128971)
  - \* 23 **Hugh Bayley** (City of York): What research the Government has undertaken to establish the principal factors which enable women with children to return to work. (128973)
  - \* 24 **Miss Anne McIntosh** (Vale of York): What recent representations she has received on the application of the Equality Act (Sexual Orientation) Regulations 2007. (128974)
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At 11.30 a.m. Urgent Questions (if any)

Ministerial Statements (if any)

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## Main Business

† 1 WAYS AND MEANS: Adjourned debate on Question [21st March]. [*Until 6.00 p.m.*]

### 1. Amendment of the law

- (1) That it is expedient to amend the law with respect to the National Debt and the public revenue and to make further provision in connection with finance.
- (2) This Resolution does not extend to the making of any amendment with respect to value added tax so as to provide—
  - (a) for zero-rating or exempting a supply, acquisition or importation,
  - (b) for refunding an amount of tax,
  - (c) for any relief, other than a relief that—
    - (i) so far as it is applicable to goods, applies to goods of every description, and
    - (ii) so far as it is applicable to services, applies to services of every description—(*Mr Chancellor of the Exchequer*).

*The remaining Motions in this item, numbered 2 to 64, and that relating to Procedure are to be moved at the conclusion of the Budget Debate after the decision on the Motion before the House. They will be decided without debate (Standing Order No. 51(3)).*

### 2. Income tax (charge and rates for 2007-08)

That income tax is charged for the tax year 2007-08; and for that tax year—

- (a) the starting rate is 10%,
- (b) the basic rate is 22%, and
- (c) the higher rate is 40%.

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. Corporation tax (charge and main rates for financial year 2008)

That corporation tax is charged for the financial year 2008; and for that year the rate of corporation tax is—

- (a) 28% on profits of companies other than ring fence profits, and
- (b) 30% on ring fence profits of companies.

## 4. Corporation tax (small companies' rates and fractions for financial year 2007)

That for the financial year 2007—

- (a) the small companies' rate is 20% on profits of companies other than ring fence profits and 19% on ring fence profits of companies, and
- (b) the fraction mentioned in section 13(2) of the Income and Corporation Taxes Act 1988 is 1/40th in relation to profits of companies other than ring fence profits and 11/400ths in relation to ring fence profits of companies.

## 5. Inheritance tax (rates and bands for 2010-11)

That provision may be made for substituting the Table in Schedule 1 to the Inheritance Tax Act 1984 in relation to chargeable transfers made on or after 6th April 2010.

## 6. Rates of duty on alcoholic liquor

That—

- (1) The Alcoholic Liquor Duties Act 1979 is amended as follows.
- (2) In section 36(1AA)(a) (standard rate of duty on beer), for “£13.26” substitute “£13.71”.
- (3) In section 62(1A) (rates of duty on cider)—
  - (a) in paragraph (a) (rate of duty per hectolitre in the case of sparkling cider of a strength exceeding 5.5 per cent), for “£166.70” substitute “£172.33”,
  - (b) in paragraph (b) (rate of duty per hectolitre in the case of cider of a strength exceeding 7.5 per cent which is not sparkling cider), for “£38.43” substitute “£39.73”, and
  - (c) in paragraph (c) (rate of duty per hectolitre in any other case), for “£25.61” substitute “£26.48”.
- (4) For Part 1 of the Table in Schedule 1 substitute—

## “ PART 1

## WINE AND MADE-WINE OF A STRENGTH NOT EXCEEDING 22 PER CENT

| <i>Description of wine or made-wine</i>   | <i>Rates of duty per<br/>hectolitre<br/>£</i> |
|---|---|
| Wine or made-wine of a strength not exceeding 4 per cent  | 54.85   |
| Wine or made-wine of a strength exceeding 4 per cent but not exceeding 5.5 per cent   | 75.42   |
| Wine or made-wine of a strength exceeding 5.5 per cent but not exceeding 15 per cent and not sparkling                                    | 177.99  |
| Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent but less than 8.5 per cent                                     | 172.33  |
| 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 | 227.99  |
| Wine or made-wine of a strength exceeding 15 per cent but not exceeding 22 per cent   | 237.31”                                       |

- (5) The amendments made by this Resolution come into force on 26th March 2007.

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.

#### 7. Rates of tobacco products duty

That—

- (1) For the Table in Schedule 1 to the Tobacco Products Duty Act 1979 there is substituted—

“TABLE

|  |  |
|--|--|
| 1. Cigarettes                                | An amount equal to 22 per cent of the retail price plus £108.65 per thousand cigarettes. |
| 2. Cigars                                    | £158.24 per kilogram.  |
| 3. Hand-rolling tobacco                      | £113.74 per kilogram.  |
| 4. Other smoking tobacco and chewing tobacco | £69.57 per kilogram.”  |

- (2) The amendment made by this Resolution comes into force at 6 p.m. on 21st March 2007.

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.

#### 8. Rates of gaming duty

That provision may be made for and in connection with replacing the Table in section 11(2) of the Finance Act 1997.

#### 9. Remote gaming duty

That provision may be made for a duty on remote gaming.

#### 10. Amusement machine licence duty

That—

- (1) In section 23(3) of the Betting and Gaming Duties Act 1981, in the definition of “Category C”, in paragraph (ii)(b), for “£25” there is substituted “£35”.
- (2) The amendment made by this Resolution comes into force on 22nd March 2007.

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. Fuel duty rates and rebates

That provision may be made amending rates of duty and rebate in the Hydrocarbon Oil Duties Act 1979.

## 12. Rates of vehicle excise duty

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 “£175” substitute “£180”, and
  - (b) in sub-paragraph (2A) (vehicle not covered elsewhere in Schedule with engine cylinder capacity not exceeding 1,549cc), for “£110” substitute “£115”.
- (3) Paragraph 1B (graduated rates for light passenger vehicles) is amended as follows.
- (4) For the words from “Table A” to “date,” substitute “the following table”.
- (5) For “, or is liable to the standard rate or the premium” substitute “or is liable to the standard”.
- (6) For Tables A and B substitute—

“ TABLE

| <i>CO<sub>2</sub> 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                                    | 120                  | 15                  | 35                   |
| 120                                    | 150                  | 95                  | 115                  |
| 150                                    | 165                  | 120                 | 140                  |
| 165                                    | 185                  | 145                 | 165                  |
| 185                                    | 225                  | 190                 | 205                  |
| 225                                    | —                    | 285                 | 300                  |

The table has effect in relation to vehicles first registered before 23rd March 2006 as if—

- (a) in column (3), in the last row, “190” were substituted for “285”, and
- (b) in column (4), in the last row, “205” were substituted for “300”.
- (7) For paragraphs 1D and 1E substitute—
 

“*The standard rate*

1D A vehicle is liable to the standard rate of duty if it does not qualify for the reduced rate of duty.”
- (8) In paragraph 1J (light goods vehicles)
  - (a) in sub-paragraph (a) (vehicle which is not lower-emission van), for “£170” substitute “£175”, and
  - (b) in sub-paragraph (b) (lower-emission van), for “£110” substitute “£115”.
- (9) In paragraph 2(1) (motorcycles)—
  - (a) in paragraph (b) (motorcycle and engine’s cylinder capacity more than 150cc but not more than 400cc), for “£31” substitute “£32”,
  - (b) in paragraph (c) (motorcycle and engine’s cylinder capacity more than 400cc but not more than 600cc), for “£46” substitute “£47”, and
  - (c) in paragraph (d) (any other case), for “£62” substitute “£64”.
- (10) The amendments made by this Resolution have effect in relation to licences taken out on or after 22nd March 2007.

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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.

13. Rates of air passenger duty

That—

- (1) Section 30 of the Finance Act 1994 (rates of air passenger duty) is amended as follows.
- (2) In subsection (3A) (destinations in EEA States and qualifying territories etc)—
  - (a) in paragraph (a) (standard class travel), for “£5” substitute “£10”, and
  - (b) in paragraph (b) (any other case), for “£10” substitute “£20”.
- (3) In subsection (4) (other destinations)—
  - (a) in paragraph (a) (standard class travel), for “£20” substitute “£40”, and
  - (b) in paragraph (b) (any other case), for “£40” substitute “£80”.
- (4) The amendments made by this Resolution have effect in relation to any carriage of a passenger on an aircraft which begins on or after 1st February 2007.
- (5) But if the amount of duty due from any operator in the accounting period ending before 21st March 2007 increased as a result of those amendments, the operator is to pay the amount of that increase as if it became due in the first accounting period ending after that day.
- (6) Expressions which are used in paragraph (5) and in the Air Passenger Duty Regulations 1994 have the same meaning in that paragraph as in those regulations.

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. Rates of climate change levy

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

15. Rate of aggregates levy

That provision may be made about the rate of aggregates levy.

16. Rate of landfill tax (2007)

That—

- (1) In section 42 of the Finance Act 1996 (amount of landfill tax), in—
  - (a) subsection (1)(a) (the standard rate), and
  - (b) subsection (2) (reference to the standard rate taken to be £2 in cases of disposals of qualifying material),for “£21” there is substituted “£24”.
- (2) The amendments made by this Resolution have effect in relation to disposals made (or treated as made) on or after 1st April 2007.

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.

17. Rates of landfill tax (after 2007)

That provision may be made about the rates of landfill tax.

## 18. Emissions trading

That provision may be made for the imposition of charges by the allocation of Community tradeable emissions allowances in return for payment.

## 19. Climate change levy (reduced-rate supplies etc)

That provision may be made amending Schedule 6 to the Finance Act 2000 in relation to reduced-rate supplies and exemptions.

## 20. Landfill tax (bodies concerned with the environment)

That—

- (1) In section 53(4) of the Finance Act 1996 (credit: bodies concerned with the environment), after paragraph (c) there is inserted—

“(ca) provision for an environmental body to be and remain approved only if it complies with conditions imposed from time to time by the regulatory body or for the regulatory body to be and remain approved only if it complies with conditions imposed from time to time by the Commissioners (including provision for the variation or revocation of such conditions);”.

- (2) The amendment made by this Resolution comes into force on 22nd March 2007.

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.

## 21. Managed service companies (earnings from employment)

That—

- (1) The Income Tax (Earnings and Pensions) Act 2003 is amended as follows.

- (2) In section 7(5) (meaning of “employment income” etc), for paragraph (a) substitute—

“(a) Chapters 7 to 9 of this Part (agency workers, workers under arrangements made by intermediaries, and workers providing services through managed service companies);”.

- (3) In section 48(2) (workers under arrangements made by intermediaries: scope of Chapter) for the “or” at the end of paragraph (a) substitute—

“(aa) applies to services provided by a managed service company (within the meaning of Chapter 9 of this Part), or”.

- (4) After section 61 insert—

**“CHAPTER 9**

MANAGED SERVICE COMPANIES

*Application of this Chapter*

**61A Scope of this Chapter**

- (1) This Chapter has effect with respect to the provision of services by a managed service company.

- (2) Nothing in this Chapter—

(a) affects the operation of Chapter 7 of this Part (agency workers), or

(b) applies to payments or transfers to which section 966(3) or (4) of ITA 2007 applies (visiting performers: duty to deduct and account for sums representing income tax).

**61B Meaning of “managed service company”**

- (1) A company is a “managed service company” if—
  - (a) its business consists wholly or mainly of providing (directly or indirectly) the services of an individual to other persons,
  - (b) payments are made (directly or indirectly) to the individual (or associates of the individual) of an amount equal to the greater part or all of the consideration for the provision of the services,
  - (c) the way in which those payments are made would result in the individual (or associates) receiving payments of an amount (net of tax and national insurance) exceeding that which would be received (net of tax and national insurance) if every payment in respect of the services were employment income of the individual, and
  - (d) a person who carries on a business of promoting or facilitating the use of companies to provide the services of individuals (“an MSC provider”) is involved with the company.
- (2) An MSC provider is “involved with the company” if the MSC provider or an associate of the MSC provider—
  - (a) benefits financially on an ongoing basis from the provision of the services of the individual,
  - (b) influences or controls the provision of those services,
  - (c) influences or controls the way in which payments to the individual (or associates of the individual) are made,
  - (d) influences or controls the company’s finances or any of its activities, or
  - (e) gives or promotes an undertaking to make good any tax loss.
- (3) A person does not fall within subsection (1)(d) merely by virtue of providing legal or accountancy services in a professional capacity.
- (4) A person does not fall within subsection (1)(d) merely by virtue of carrying on a business consisting only of placing individuals with persons who wish to obtain their services (including by contracting with companies which provide their services); but this subsection does not apply if the person, or an associate of the person, does anything within any of paragraphs (c) to (e) of subsection (2).

**61C Section 61B: supplementary**

- (1) The Treasury may by order provide that persons of a prescribed description do not fall within section 61B(1)(d).
- (2) An order under subsection (1) may be made so as to have effect in relation to the whole of the tax year in which it is made.
- (3) In section 61B and this section, “company” means a body corporate or partnership.
- (4) References in section 61B to an associate of a person (“P”) include a person who, for the purpose of securing that the individual’s services are provided by a company, acts in concert with P (or with P and other persons).
- (5) In section 61B(2)(e), “undertaking to make good any tax loss” means an undertaking (in any terms) to make good (in whole or in part, and by any means) any cost to the individual or an associate of the individual resulting from a relevant provision, or a particular kind of relevant provision, applying in relation to payments made to the individual or associate.

- (6) In subsection (5) “relevant provision” means—
- (a) a provision of the Tax Acts,
  - (b) an enactment relating to national insurance, or
  - (c) a provision of subordinate legislation made under any such provision or enactment.

*The deemed employment payment*

**61D Worker treated as receiving earnings from employment**

- (1) This section applies if—
- (a) the services of an individual (“the worker”) are provided (directly or indirectly) by a managed service company (“the MSC”),
  - (b) the worker, or an associate of the worker, receives (from any person) a payment or benefit which can reasonably be taken to be in respect of the services, and
  - (c) the payment or benefit is not earnings (within Chapter 1 of Part 3) received by the worker directly from the MSC.
- (2) The MSC is treated as making to the worker, and the worker is treated as receiving, a payment which is to be treated as earnings from an employment (“the deemed employment payment”).
- (3) The deemed employment payment is treated as made at the time the payment or benefit mentioned in subsection (1)(b) is received.
- (4) In this Chapter—
- “the worker” has the meaning given by subsection (1),
  - “the relevant services” means the services mentioned in that subsection, and
  - “the client” means the person to whom the relevant services are provided.
- (5) Section 61F supplements this section.

**61E Calculation of deemed employment payment**

- (1) The amount of the deemed employment payment is the amount resulting from the following steps—

*Step 1*

Find (applying section 61F) the amount of the payment or benefit mentioned in section 61D(1)(b).

*Step 2*

Deduct (applying Chapters 1 to 5 of Part 5) the amount of any expenses met by the worker that would have been deductible from the taxable earnings from the employment if—

- (a) the worker had been employed by the client to provide the relevant services, and
- (b) the expenses had been met by the worker out of those earnings.

If the result at this point is nil or a negative amount, there is no deemed employment payment.

*Step 3*

Assume that the result of step 2 represents an amount together with employer’s national insurance contributions on it, and deduct what (on that assumption) would be the amount of those contributions.

The result is the deemed employment payment.

- (2) In step 2 of subsection (1), the reference to expenses met by the worker includes, where the MSC is a partnership and the worker is a member of the partnership, expenses met by the worker for and on behalf of the partnership.

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- (3) In step 2 of subsection (1), the expenses deductible include the amount of any mileage allowance relief which the worker would have been entitled to in respect of the use of a vehicle falling within subsection (4) if—
    - (a) the worker had been employed by the client to provide the relevant services, and
    - (b) the vehicle had not been a company vehicle (within the meaning of Chapter 2 of Part 4).
  - (4) A vehicle falls within this subsection if—
    - (a) it is provided by the MSC for the worker, or
    - (b) where the MSC is a partnership and the worker is a member of the partnership, it is provided by the worker for the purposes of the business of the partnership.
  - (5) For the purposes of subsection (1) any necessary apportionment of payments or benefits that are referable partly to the provision of the relevant services and partly to other matters is to be made on a just and reasonable basis.

**61F Sections 61D and 61E: application of rules relating to earnings from employment**

- (1) The following provisions apply for the purposes of sections 61D and 61E.
- (2) A “payment or benefit” means anything that, if received by an employee for performing the duties of an employment, would be general earnings from the employment.
- (3) The amount of a payment or benefit is taken to be—
  - (a) in the case of a payment or cash benefit, the amount received, and
  - (b) in the case of a non-cash benefit, the cash equivalent of the benefit.
- (4) The cash equivalent of a non-cash benefit is taken to be—
  - (a) the amount that would be general earnings if the benefit were general earnings from an employment, or
  - (b) in the case of living accommodation, whichever is the greater of that amount and the cash equivalent determined in accordance with section 398(2).
- (5) A payment or benefit is treated as received—
  - (a) in the case of a payment or cash benefit, when payment is made of or on account of the payment or benefit;
  - (b) in the case of a non-cash benefit, when it would have been treated as received for the purposes of Chapter 4 or 5 of this Part (see section 19 or 32) if—
    - (i) the worker had been an employee, and
    - (ii) the benefit had been provided by reason of the employment.

**61G Application of Income Tax Acts in relation to deemed employment**

- (1) The Income Tax Acts (in particular, the PAYE provisions) apply in relation to the deemed employment payment as follows.
- (2) They apply as if—
  - (a) the worker were employed by the MSC to provide the relevant services, and
  - (b) the deemed employment payment were a payment by the MSC of earnings from that employment;  
but this is subject to subsection (3).
- (3) No deduction under Part 5 (deductions allowed from employment income) or section 232 (mileage allowance relief) may be made from the deemed employment payment.

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- (4) The worker is not chargeable to tax in respect of the deemed employment payment if, or to the extent that, by reason of any combination of the factors mentioned in subsection (5), the worker would not be chargeable to tax if—
- (a) the worker were employed by the client to perform the relevant services, and
  - (b) the deemed employment payment were a payment by the client of earnings from that employment.
- (5) The factors are—
- (a) the worker being resident, ordinarily resident or domiciled outside the United Kingdom,
  - (b) the client being resident or ordinarily resident outside the United Kingdom, and
  - (c) the relevant services being provided outside the United Kingdom.
- (6) Where the MSC is a partnership and the worker is a member of the partnership, the deemed employment payment is treated as received by the worker in the worker's personal capacity and not as income of the partnership.
- (7) Where—
- (a) the worker is resident in the United Kingdom, and
  - (b) the relevant services are provided in the United Kingdom,
- the MSC is treated as having a place of business in the United Kingdom, whether or not it in fact does so.

*Supplementary provisions*

**61H Relief in case of distributions by managed service company**

- (1) A claim for relief may be made under this section where the MSC—
- (a) is a body corporate,
  - (b) is treated as making a deemed employment payment in any tax year, and
  - (c) either in that tax year (whether before or after that payment is treated as made), or in a subsequent tax year, makes a distribution (a "relevant distribution").
- (2) A claim for relief under this section must be made—
- (a) by the MSC by notice to an officer of Revenue and Customs, and
  - (b) within 5 years after 31st January following the tax year in which the distribution is made.
- (3) If on a claim being made an officer of Revenue and Customs is satisfied that relief should be given in order to avoid a double charge to tax, the officer must direct the giving of such relief by way of amending any assessment, by discharge or repayment of tax, or otherwise, as appears to the officer appropriate.
- (4) Relief under this section is given by setting the amount of the deemed employment payment against the relevant distribution so as to reduce the distribution.
- (5) In the case of more than one relevant distribution, an officer of Revenue and Customs must exercise the power conferred by this section so as to secure that so far as practicable relief is given by setting the amount of a deemed employment payment—
- (a) against relevant distributions of the same tax year before those of other years,
  - (b) against relevant distributions received by the worker before those received by another person, and

- (c) against relevant distributions of earlier years before those of later years.
- (6) Where the amount of a relevant distribution is reduced under this section, the amount of any associated tax credit is reduced accordingly.

#### **61I Meaning of “associate”**

- (1) Subsections (2) to (4) apply for the purposes of this Chapter.
- (2) “Associate”, in relation to an individual, means—
  - (a) a member of the individual’s family or household,
  - (b) a relative of the individual,
  - (c) a partner of the individual, or
  - (d) the trustee of any settlement in relation to which the individual, or a relative of the individual or member of the individual’s family (living or dead), is or was a settlor.
- (3) “Associate”, in relation to a company, means a person connected with the company.
- (4) “Associate”, in relation to a partnership, means any associate of a member of the partnership.
- (5) If—
  - (a) a managed service company (“the MSC”) is a partnership, and
  - (b) a person is an associate of another person by virtue only of being a member of the partnership,the person is to be treated, for the purposes of this Chapter as it applies in relation to the MSC, as if he were not an associate of that other person.
- (6) In subsection (2), “relative” means ancestor, lineal descendant, brother or sister.
- (7) For the purposes of subsection (2)—
  - (a) a man and woman living together as husband and wife are treated as if they were married to each other, and
  - (b) two persons of the same sex living together as if they were civil partners of each other are treated as if they were civil partners of each other.

#### **61J Interpretation of Chapter**

- (1) In this Chapter—
  - “associate” has the meaning given by section 61I,
  - “business” means any trade, profession or vocation,
  - “the client” has the meaning given by section 61D(4),
  - “employer’s national insurance contributions” means secondary Class 1 or Class 1A national insurance contributions,
  - “managed service company” has the meaning given by section 61B,
  - “national insurance contributions” means contributions under Part 1 of SSCBA 1992 or Part 1 of SSCB(NI)A 1992,
  - “PAYE provisions” means the provisions of Part 11 or PAYE regulations,
  - “the relevant services” has the meaning given by section 61D(4), and
  - “the worker” has the meaning given by section 61D(4).
- (2) Nothing in section 995 of ITA 2007 (meaning of control) applies for the purposes of this Chapter.”

- (5) In section 218(1) (exclusion of lower-paid employments from parts of benefits code: calculation of earnings rate), in Step 1, at the end of paragraph (d) insert “and
- (e) in the case of an employment within section 61G(2) (deemed employment payment by managed service company), the total amount of deemed employment payments for the year.”
- (6) The amendments made by this Resolution come into force on 6th April 2007.

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.

#### 22. Managed service companies (other provision)

That further provision may be made in connection with managed service companies.

#### 23. Restrictions on trade loss relief for partners

That provision (including provision having retrospective effect) may be made restricting reliefs for losses made by individuals carrying on trades in partnership.

#### 24. Chargeable gains

That provision (including provision having retrospective effect) may be made amending, or making amendments connected with, the Taxation of Chargeable Gains Act 1992.

#### 25. Life policies etc (effect of rebated or reinvested commission)

That provision may be made amending—

- (a) Chapter 2 of Part 13 of the Income and Corporation Taxes Act 1988, and
- (b) Chapter 9 of Part 4 of the Income Tax (Trading and Other Income) Act 2005.

#### 26. Avoidance involving financial arrangements

That provision (including provision having retrospective effect) may be made in relation to—

- (a) section 347A of the Income and Corporation Taxes Act 1988 (annual payments),
- (b) section 660C of that Act (income of settlor),
- (c) sections 774A to 774G of that Act (structured finance arrangements),
- (d) Schedule 23A to that Act (manufactured payments),
- (e) Chapter 2 of Part 4 of the Finance Act 1996 (loan relationships),
- (f) section 228F of the Capital Allowances Act 2001 (lease and finance leaseback), and
- (g) Schedule 26 to the Finance Act 2002 (derivative contracts).

#### 27. Companies carrying on business of leasing plant or machinery

That provision (including provision having retrospective effect) may be made in relation to—

- (a) section 343 of the Income and Corporation Taxes Act 1988, and
- (b) Schedule 10 to the Finance Act 2006.

#### 28. Lloyd's corporate members

That provision may be made in relation to corporate members of Lloyd's.

## 29. Employee benefit contributions

That provision may be made in relation to employee benefit contributions.

## 30. Schemes etc designed to increase double taxation relief

That provision (including provision having retrospective effect) may be made amending and extending the effect of sections 804ZA to 804ZC of, and Schedule 28AB to, the Income and Corporation Taxes Act 1988.

## 31. Industrial and agricultural buildings allowances

That provision may be made for the purposes of the Capital Allowances Act 2001 in relation to industrial buildings allowances and agricultural buildings allowances.

## 32. Insurance companies

That provision (including provision having retrospective effect) may be made about insurance companies, including companies which have ceased to be insurance companies after a transfer of business.

## 33. Technical provisions made by general insurers

That provision may be made in relation to technical provisions made by general insurers.

## 34. Friendly societies

That provision may be made amending section 464 of the Income and Corporation Taxes Act 1988.

## 35. Sale and repurchase of securities

That provision may be made in relation to arrangements for the sale and repurchase of securities.

## 36. Controlled foreign companies

That provision (including provision having retrospective effect) may be made in relation to controlled foreign companies.

## 37. Expenditure on research and development

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

## 38. Venture capital schemes

That provision may be made about the corporate venturing scheme, the enterprise investment scheme and venture capital trusts.

## 39. Loss relief on disposal of shares

That provision may be made about loss relief on disposal of shares.

## 40. Real Estate Investment Trusts

That provision (including provision having retrospective effect) may be made amending Part 4 of the Finance Act 2006.

## 41. Alternative finance

That amendments may be made of and in relation to Chapter 5 of Part 2 of the Finance Act 2005.

## 42. Trust gains on contracts for life insurance

That provision may be made amending section 498 of the Income Tax Act 2007.

## 43. Offshore funds

That provision (including provision having retrospective effect) may be made in relation to offshore funds and investors in them.

## 44. Securitisation companies

That provision may be made amending sections 83 and 84 of the Finance Act 2005.

## 45. Enterprise management incentives

That provision may be made amending Schedule 5 to the Income Tax (Earnings and Pensions) Act 2003.

## 46. Unpaid remuneration and employee benefit contributions

That provision may be made amending sections 31 and 274 of the Income Tax (Trading and Other Income) Act 2005.

## 47. Abolition of contributions relief for life assurance premium contributions

That—

- (1) Part 4 of the Finance Act 2004 (pension schemes etc) is amended as follows.
- (2) In section 188(3) (relief for members' contributions: contributions which are not relieviable pension contributions), after paragraph (a) insert—
  - “ (aa) any contributions which are life assurance premium contributions (see section 195A),”.
- (3) After section 195 insert—

**“ 195A Life assurance premium contributions**

- (1) Contributions paid by or on behalf of an individual under a registered pension scheme are life assurance premium contributions for the purposes of section 188(3)(aa) if—
  - (a) rights under a non-group life policy (see subsection (2)) are (or later become) held for the purposes of the pension scheme, and
  - (b) the contributions are treated by this section as paid in respect of premiums under the non-group life policy (see subsections (3) to (5)).
- (2) For the purposes of this section a “non-group life policy” is a policy of insurance under which the only benefits which may become payable are benefits payable in consequence, or in anticipation, of—
  - (a) the death of the individual or one of a group of individuals which includes the individual, or
  - (b) the deaths of more than one of a group of individuals—
    - (i) which includes the individual, and
    - (ii) the other members of which are connected with the individual.

- 
- (3) Contributions paid by or on behalf of the individual under the pension scheme are treated as paid in respect of premiums under the non-group life policy if—
- (a) the payment of the contributions constitutes the payment of premiums under the policy, or
  - (b) the person by whom the contributions are paid intends the contributions (or an amount equivalent to them) to be applied towards paying premiums under the policy.
- (4) Where the amount of the premiums under the policy in a tax year exceeds the amount of any contributions treated as paid in respect of the premiums by subsection (3), other contributions paid by or on behalf of the individual under the pension scheme in the tax year are treated as paid in respect of premiums under the policy to the extent that their amount does not exceed the difference between the amount of the premiums and the amount of any contributions treated as paid in respect of the premiums by subsection (3).
- (5) But where—
- (a) the benefits under the policy relate to the death of one or more of a group of individuals, and
  - (b) contributions are also paid under the pension scheme in the tax year by or on behalf of another member or other members of the group,
- the amount of the contributions paid by or on behalf of the individual which are treated as paid in respect of premiums under the policy by subsection (4) does not exceed what is just and reasonable having regard to the operation of section 188(3)(aa) in relation to the contributions paid by or on behalf of another member or other members of the group.
- (6) For the purposes of this section an individual (“A”) is connected with another individual (“B”) if—
- (a) A is B’s spouse or civil partner,
  - (b) A is a relative of B,
  - (c) A is the spouse or civil partner of a relative of B,
  - (d) A is a relative of B’s spouse or civil partner, or
  - (e) A is the spouse or civil partner of a relative of B’s spouse or civil partner;
- and for the purposes of this subsection “relative” means brother, sister, ancestor or lineal descendant.”
- (4) The amendments made by this Resolution have effect in relation to contributions under any pension scheme that is not an occupational pension scheme which are paid on or after 6th April 2007.
- (5) But they do not have effect in relation to contributions paid at any time if the contributions are treated as paid in respect of premiums under a policy of insurance which at that time is a protected policy (see paragraphs (6) to (10)).
- (6) A policy of insurance within paragraph (7) or (8) is a protected policy but only until a relevant event occurs (see paragraphs (9) and (10)).
- (7) A policy of insurance is within this paragraph if—
- (a) it is issued in respect of insurances made before 6th December 2006,
  - (b) the pension scheme became a registered pension scheme before that date, and
  - (c) rights under the policy became held for the purposes of the pension scheme before that date.

- (8) A policy of insurance is within this paragraph if—
- (a) it is issued in respect of insurances made before 6th April 2007,
  - (b) the pension scheme became a registered pension scheme before that date,
  - (c) rights under the policy became held for the purposes of the pension scheme before that date,
  - (d) the policy was issued in pursuance of a proposal made in writing (by whatever means) and received by or on behalf of the insurer on or before 13th December 2006,
  - (e) the amount of the benefits payable under the policy (at the latest of the time when the insurances were made, the pension scheme was registered or rights under the policy became held for the purposes of the pension scheme) is no more than the amount applied for in the proposal,
  - (f) the period for which benefits are so payable (at the latest of those times) is no longer than the period specified in the proposal, and
  - (g) the policy is not a protected policy by virtue of paragraph (7).
- (9) For the purposes of paragraph (6) a “relevant event” occurs if, after the relevant time, the terms of the policy are varied so as to—
- (a) increase the benefits payable under the policy, or
  - (b) extend the period during which benefits are so payable.
- (10) “The relevant time”—
- (a) in the case of a policy of insurance within paragraph (7) which is issued in respect of insurances made before 6th April 2006, is 20th March 2007,
  - (b) in the case of any other policy of insurance within paragraph (7), is 5th December 2006, and
  - (c) in the case of a policy of insurance within paragraph (8), is the time when it became a protected policy.

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.

#### 48. Persons by whom registered pension schemes may be established

That—

- (1) Section 154 of the Finance Act 2004 (persons by whom registered pension scheme may be established) is amended as follows.
- (2) For subsection (1) substitute—
 

“ (1) An application to register a pension scheme may be made only if the pension scheme is an occupational pension scheme or has been established by a person with permission under FISMA 2000 to establish in the United Kingdom a personal pension scheme or a stakeholder pension scheme.”
- (3) After subsection (2) insert—
 

“ (2A) Subsection (1) is to be construed in accordance with section 22 of FISMA 2000, any relevant order under that section and Schedule 2 to that Act.”
- (4) Omit subsection (3).
- (5) In subsection (4), omit “and section 155”.
- (6) Omit section 155 of that Act (persons by whom scheme may be established: supplementary).
- (7) In section 273 of that Act (members liable as scheme administrator)—
  - (a) in subsection (5)(a), omit “was established by a person or body specified in section 154(1)(a) to (g) (insurance companies etc) and”, and
  - (b) in subsection (7), omit “was established by a person or body specified in section 154(1)(a) to (g) and”.

(8) The amendments made by this Resolution come into force on 6th April 2007.

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.

49. Pension schemes etc

That further provision (including provision having retrospective effect) may be made in relation to pension schemes and employer-financed retirement benefits schemes.

50. Stamp duty land tax, stamp duty and stamp duty reserve tax

That provision may be made about stamp duty land tax, stamp duty and stamp duty reserve tax.

51. Stamp duty land tax (exempt interests)

That—

(1) The Finance Act 2003 is amended as follows.

(2) After section 73A insert—

**“ 73B Exempt interests**

(1) An interest held by a financial institution as a result of the first transaction within the meaning of section 71A(1)(a), 72(1)(a) or 72A(1)(a) is an exempt interest for the purposes of stamp duty land tax.

(2) That interest ceases to be an exempt interest if—

(a) the lease or agreement mentioned in section 71A(1)(c), 72(1)(b) or 72A(1)(b) ceases to have effect, or

(b) the right under section 71A(1)(d), 72(1)(c) or 72A(1)(c) ceases to have effect or becomes subject to a restriction.

(3) Subsection (1) does not apply if the first transaction is exempt from charge by virtue of Schedule 7.

(4) Subsection (1) does not make an interest exempt in respect of—

(a) the first transaction itself, or

(b) a further transaction or third transaction within the meaning of section 71A(4), 72(4) or 72A(4).”

(3) After section 48(3) insert—

“(3A) Section 73B makes additional provision about exempt interests in relation to alternative finance arrangements.”

(4) For the text of sections 71A(8), 72(7), 72A(8) and 73(5)(a) substitute “In this section “financial institution” has the meaning given by section 46 of the Finance Act 2005 (alternative finance arrangements).”

(5) This Resolution—

(a) has effect in relation to anything that would, but for the exemption provided by new section 73B inserted by paragraph (2), be a land transaction with an effective date on or after 22nd March 2007, and

(b) applies, in accordance with sub-paragraph (a), to interests irrespective of the date of their creation.

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. Value added tax (joint and several liability)

That provision may be made amending section 77A of the Value Added Tax Act 1994.

## 53. Value added tax (deemed supplies in case of certain surrenders)

That—

- (1) In paragraph 9 of Schedule 4 to the Value Added Tax Act 1994 (matters to be treated as supply of goods or services: application of paragraphs 5 to 8 where land forms part of assets of business etc), there is inserted at the end—

“ (4) In this paragraph “grant” includes surrender.”

- (2) The amendment made by this Resolution has effect in relation to surrenders on or after 21st March 2007.

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. Value added tax (valuation of deemed supplies)

That provision may be made amending paragraph 7 of Schedule 6 to the Value Added Tax Act 1994.

## 55. Value added tax (transfers of going concerns)

That provision may be made amending the Value Added Tax Act 1994 in relation to transfers of businesses, or parts of businesses, as going concerns.

## 56. Insurance premium tax (meaning of “premium”)

That—

- (1) In section 72 of the Finance Act 1994 (interpretation: “premium”), after subsection (1A) there is inserted—

“ (1B) Where—

- (a) an amount is charged (to the insured or any other person) in respect of the acquisition of a right (whether of the insured or any other person) to require the insurer to provide, or offer to provide, any of the cover included in a taxable insurance contract, and
- (b) any payment in respect of that amount is not regarded as a payment received under that contract by the insurer by virtue of subsection (1A) above,

the payment is to be regarded as a payment received under that contract by the insurer unless it is chargeable to tax at the higher rate by virtue of section 52A above.”

- (2) This Resolution has effect in relation to amounts charged on or after 22nd March 2007.

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. Petroleum revenue tax

That provision may be made amending enactments relating to petroleum revenue tax.

## 58. Amendments connected with the Gambling Act 2005

That provision may be made in consequence of, or otherwise in connection with, the Gambling Act 2005.

## 59. Vehicle excise duty (exempt vehicles)

That provision may be made for amending Schedule 2 to the Vehicle Excise and Registration Act 1994.

## 60. Limitation period in old actions for mistake of law relating to direct tax

That provision may be made disapplying section 32(1)(c) of the Limitation Act 1980 in relation to actions brought before 8th September 2003 for relief from the consequences of a mistake of law relating to a taxation matter under the care and management of the Commissioners of Inland Revenue.

## 61. Stock exchanges

That provision may be made in relation to stock exchanges.

## 62. Mergers Directive

That provision (including provision having retrospective effect) may be made for the purposes of complying with Council Directive No. 90/434/EEC (mergers and transfers).

## 63. Excise duties (small consignment relief)

That provision may be made revoking the Excise Duties (Small Non-Commercial Consignments) Relief Regulations 1986.

## 64. 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 RESOLUTION

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 2008;
- (b) provision for substituting the Table in Schedule 1 to the Inheritance Tax Act 1984 in relation to chargeable transfers made on or after 6th April 2010;
- (c) provision about the rates of climate change levy;
- (d) provision about the rate of aggregates levy;
- (e) provision about the rates of landfill tax;
- (f) provision amending section 312 of the Income Tax (Trading and Other Income) Act 2005.

*Debate may continue until 6.00 p.m.*

*A Bill is to be brought in upon the foregoing Resolutions if they are agreed to by the House.*

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- † 2 WELSH GRAND COMMITTEE *[No debate after 6.00 p.m.]*  
Mr Secretary Hain  
That  
(1) the matter of the Budget Statement and its implications for Wales be referred to the Welsh Grand Committee for its consideration; and  
(2) the Committee shall meet at Westminster on Wednesday 28th March at Nine o'clock and between Two o'clock and Four o'clock to consider the matter referred to it under paragraph (1) above.

*If opposed, this item cannot be taken after 6.00 p.m.*

- † 3 REPRESENTATION OF THE PEOPLE *[No debate]*  
Bridget Prentice  
That the draft Representation of the People (England and Wales) and the Representation of the People (Combination of Polls) (England and Wales) (Amendment) Regulations 2007, which were laid before this House on 21st February, be approved.

*To be decided without debate (Standing Order No. 118(6)).*

- † 4 LOCAL GOVERNMENT *[No debate]*  
Bridget Prentice  
That the draft Local Authorities (Mayoral Elections) (England and Wales) Regulations 2007, which were laid before this House on 19th March, be approved.

*To be decided without debate (Standing Order No. 118(6)).*

- † 5 PENSIONS *[No debate]*  
Mr Secretary Hutton  
That the draft Occupational Pension Schemes (Levy Ceiling) Order 2007, which was laid before this House on 19th February, be approved.

*To be decided without debate (Standing Order No. 118(6)).*

- † 6 PENSIONS *[No debate]*  
Mr Secretary Hutton  
That the draft Occupational Pension Schemes (Levies) (Amendment) Regulations 2007, which were laid before this House on 19th February, be approved.

*To be decided without debate (Standing Order No. 118(6)).*

- † 7 PENSIONS *[No debate]*  
Mr Secretary Hutton  
That the draft Pension Protection Fund (Pension Compensation Cap) Order 2007, which was laid before this House on 19th February, be approved.

*To be decided without debate (Standing Order No. 118(6)).*

**At the end of the sitting:**

**8 ADJOURNMENT**

*Proposed subject: **Hunting Act 2004 enforcement** (Miss Ann Widdecombe).*

*Debate may continue until 6.30 p.m. or for half an hour, whichever is later (Standing Order No. 9).*

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**COMMITTEES**
**PUBLIC BILL COMMITTEE**

- |   |  |                        |                              |
|---|--|------------------------|------------------------------|
| 1 | <b>Tribunals, Courts and Enforcement Bill</b><br>[Lords] Committee | 9.00 a.m.<br>1.00 p.m. | Room 12 (public)<br>(public) |
|---|--|------------------------|------------------------------|
- Further to consider the Bill.

**DELEGATED LEGISLATION COMMITTEE**

- |   |  |           |                  |
|---|--|-----------|------------------|
| 2 | <b>Seventh Delegated Legislation Committee</b> | 8.55 a.m. | Room 11 (public) |
|---|--|-----------|------------------|
- To consider the draft Renewables Obligation Order 2006 (Amendment) Order 2007.

**SELECT COMMITTEES**

- |   |                              |            |  |
|---|------------------------------|------------|--|
| 3 | <b>Crossrail</b>             | 9.00 a.m.  | Room 5 (public)  |
| 4 | <b>Health</b>                | 9.30 a.m.  | <b>The Wilson Room,<br/>Portcullis House</b><br>(private)  |
| 5 | <b>Finance and Services</b>  | 9.45 a.m.  | Room 13 (private)  |
| 6 | <b>Public Administration</b> | 9.45 a.m.  | <b>The Grimond Room,<br/>Portcullis House</b><br>(private) |
|   |                              | 10.00 a.m. | (public)   |

Subject: Public services: putting people first.

Witnesses: Bernard Herdan, Executive Director of Service Delivery, Identity and Passport Service; Professor Patrick Dunleavy, London School of Economics, and Philip Cullum, National Consumer Council (at 11.00 a.m.).

**JOINT COMMITTEE**

- |   |                     |           |                  |
|---|---------------------|-----------|------------------|
| 7 | <b>Human Rights</b> | 3.00 p.m. | Room 8 (private) |
|---|---------------------|-----------|------------------|

*[The decision of a Committee to sit in public may be rescinded without notice.]*

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**Written Ministerial Statements to be made today**

- 1 **Mr Chancellor of the Exchequer:** Finance Bill publication.
  - 2 **Minister of State, Department for Constitutional Affairs:** Confidence and confidentiality: Improving transparency and privacy in family courts—response to consultation.
  - 3 **Deputy Prime Minister:** Publication of the official Government magazine to commemorate the bicentenary of the abolition of the slave trade.
  - 4 **Secretary of State for Education and Skills:** Raising Expectations: Staying in education and training post-16.
  - 5 **Secretary of State for Environment, Food and Rural Affairs:** Proposed solution to address the environmental impacts of sewer overflows to tidal Thames.
  - 6 **Secretary of State for the Home Department:** Control orders.
  - 7 **Secretary of State for Transport:** Crossrail—additional provision.
  - 8 **Secretary of State for Wales:** Standing Orders of the National Assembly for Wales.
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### General Committee Notices

A Public Bill Committee will meet on Tuesday 27th March at 10.45 a.m. and 4.00 p.m. further to consider the Tribunals, Courts and Enforcement Bill [*Lords*].

A Public Bill Committee will meet on Wednesday 28th March at 2.00 p.m. further to consider the Sustainable Communities Bill.

The Programming Sub-Committee of the Consumers, Estate Agents and Redress Bill [*Lords*] will meet on Monday 26th March at 5.45 p.m.

A European Standing Committee will meet on Tuesday 27th March at 4.30 p.m. to consider European Union Document No. 5154/07 and Addenda 1 and 2, relating to Emissions Trading Scheme: inclusion of aviation.

The First Delegated Legislation Committee will meet on Monday 26th March at 4.30 p.m. to consider the draft Gambling Act 2005 (Mandatory and Default Conditions) (England and Wales) Regulations 2007 and the draft Gambling Act 2005 (Exclusion of Children from Track Areas) Order 2007.

The Second Delegated Legislation Committee will meet on Monday 26th March at 4.30 p.m. to consider the draft Jobseeker's Allowance (Jobseeker Mandatory Activity) Pilot Regulations 2007.

The Third Delegated Legislation Committee will meet on Monday 26th March at 4.30 p.m. to consider the draft Immigration and Nationality (Fees) Regulations 2007.

The Fourth Delegated Legislation Committee will meet on Tuesday 27th March at 4.30 p.m. to consider the draft Parliamentary Constituencies (England) Order 2007.

The Fifth Delegated Legislation Committee will meet on Wednesday 28th March at 2.30 p.m. to consider the draft Special Immigration Appeals Commission (Procedure) (Amendment) Rules 2007 and the draft Proscribed Organisations Appeal Commission (Procedure) Rules 2007.

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