

**Memorandum for Public Bill Committee on the application of Standing Order No. 83L  
of the Standing Orders of the House of Commons relating to Public Business to the  
Finance Bill as amended**

***The Bill on Introduction***

The following is the Department's assessment of the Bill at introduction

1. In the view of HM Government, Finance Bill 2016 has a differential extent and application in the United Kingdom as shown in the table below. The majority of clauses apply to the whole of the United Kingdom.
2. Clauses where there is a differential extent and application appertain to Stamp Duty Land Tax (SDLT), Landfill Tax, rates of interest for judgement debts, proceedings under Customs and Excise Acts and extension of provision about set-off.
3. SDLT applies in England and Northern Ireland and currently in Wales but does not apply in Scotland, which has its own tax on land transactions under the competence of the Scottish Parliament. Section 80I of the Scotland Act 1998 confers on the Scottish Parliament the power to make provision for a tax on land transactions.
4. Landfill Tax applies in England and Northern Ireland and currently in Wales; Scotland has its own tax under the competence of the Scottish Parliament. Section 80K of the Scotland Act 1998 confers on the Scottish Parliament the power to make provision for a tax on disposals to landfill.
5. Clauses appertaining to the rate of judgement debt interest applicable in England and Wales, Scotland and Northern Ireland apply only in those parts of the United Kingdom.
6. Clause 125 relating to the application of the Annual Tax on Enveloped Dwellings (ATED) to Scotland, applies to Scotland only.
7. Clause 162 – 'Proceedings under Customs and Excise Acts: prosecuting authority' – extends to the UK but applies only in relation to Scotland and Northern Ireland.
8. Clause 166 relates to the extension of provision about set-off to Scotland and applies in Scotland only.

Provision	Extends to E&W and applies to England	Extends to E&W and applies to Wales	Extends and applies to Scotland	Extends and applies to Northern Ireland	Would corresponding provision be within the competence of the National Assembly for Wales?	Would corresponding provision be within the competence of the Scottish Parliament?	Would corresponding provision be within the competence of the Northern Ireland Assembly?	Legislative Consent Motion needed?
Clauses 1 to 115	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No
Clauses 116 to 122 and Sch 16	Yes	Yes	No	Yes	N/A	Yes	N/A	No
Clauses 123 and 124	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No
Clause 125	No	No	Yes	No	No	N/A	No	No
Clauses 126 to 129	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No
Clause 130 and 131	Yes	Yes	No	Yes	N/A	Yes	N/A	No
Clause 132 to 157	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No
Clause 158	No	No	Yes	No	No	N/A	No	No
Clause 159	No	No	No	Yes	No	No	N/A	No
Clause 160	Yes	Yes	No	No	N/A	No	No	No
Clause 161	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No
Clause 162	No	No	Yes	Yes	N/A	N/A	N/A	No
Clauses 163 to 165	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No
Clause 166	No	No	Yes	No	No	N/A	No	No
Clauses 167 to 179	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No
Schedules (except Schedule 16)	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No

### **Commons Stage Committee amendments**

9. The amendments which have been made at Committee of the Whole House and Public Bill Committee do not alter the extent and application of the original clauses and schedules which appeared in the Bill on introduction.
  
10. All new clauses inserted into the Bill by amendment apply to the whole United Kingdom. No legislative consent motions are needed.