



HOUSE OF COMMONS

Tuesday 17 March 2020

Votes and Proceedings

The House met at 11.30 am.

Prayers

- 1 **Questions to the Secretary of State for Foreign and Commonwealth Affairs**
- 2 **Statement: Coronavirus: COVID-19 (Secretary Dominic Raab)**
- 3 **Company Transparency (Carbon in Supply Chains): Motion for leave to bring in a Bill (Standing Order No. 23)**

Ordered, That leave be given to bring in a Bill to require companies to prepare an annual statement on carbon in their supply chains; and for connected purposes;

That Karen Bradley, Alex Norris, Mr Laurence Robertson, Mark Garnier, David Mundell, Mark Logan, Mike Kane, Mr Alistair Carmichael, Christine Jardine, Dame Diana Johnson, Mrs Maria Miller and Darren Jones present the Bill.

Karen Bradley accordingly presented the Bill.

Bill read the first time; to be read a second time on Friday 15 May, and to be printed (Bill 113).

- 4 **Ways and Means: Income tax (charge)**

Debate resumed (Order, 16 March).

Question again proposed, That income tax is charged for the tax year 2020–21.

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.

Question put and agreed to.

Resolved, That income tax is charged for the tax year 2020–21.

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 **Ways and Means: further Budget Resolutions**

The Deputy Speaker then put forthwith the Questions necessary to dispose of the further Motions which were made by David Rutley (Standing Order No. 51(3)).

2. Income tax (main rates)

Resolved, That for the tax year 2020–21 the main rates of income tax are as follows—

- (a) the basic rate is 20%,

- (b) the higher rate is 40%, and
- (c) the additional rate is 45%.

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 (default and savings rates)

Resolved, That—

(1) For the tax year 2020–21 the default rates of income tax are as follows—

- (a) the default basic rate is 20%,
- (b) the default higher rate is 40%, and
- (c) the default additional rate is 45%.

(2) For the tax year 2020–21 the savings rates of income tax are as follows—

- (a) the savings basic rate is 20%,
- (b) the savings higher rate is 40%, and
- (c) the savings additional rate is 45%.

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 (starting rate limit for savings)

Resolved, That section 21 of the Income Tax Act 2007 (indexation) does not apply in relation to the starting rate limit for savings for the tax year 2020–21 (so that the starting rate limit for savings remains at £5,000 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. Main rate of corporation tax for financial year 2020

Resolved, That—

(1) For the financial year 2020 the main rate of corporation tax is 19%.

(2) Accordingly, omit section 7(2) of the Finance (No. 2) Act 2015 (which is superseded by the provision made by paragraph (1) of this Resolution).

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.

6. Corporation tax (charge and main rate for financial year 2021)

Resolved, That (notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills) provision may be made—

- (a) for corporation tax to be charged for the financial year 2021, and
- (b) for the main rate of corporation tax for that year to be 19%.

8. Taxable benefits (appropriate percentage for a car: tax year 2020–21 onwards)

Resolved, That—

(1) Chapter 6 of Part 3 of the Income Tax (Earnings and Pensions) Act 2003 (taxable benefits: cars etc) is amended as follows.

(2) In section 136 (car with a CO₂ emissions figure: post-September 1999 registration)—

- (a) in subsection (2A)—

- (i) after “figure” insert “in a case where the car is first registered before 6 April 2020”,
 - (ii) for “light-duty” substitute “light”, and
 - (iii) for “an EC certificate of conformity” substitute “the EC certificate of conformity or UK approval certificate”, and
 - (b) after subsection (2A) insert—
 - “(2B) For the purpose of determining the car’s CO₂ emissions figure in a case where the car is first registered on or after 6 April 2020, ignore any values specified in the EC certificate of conformity or UK approval certificate that are not WLTP (worldwide harmonised light vehicle test procedures) values.”
- (3) In section 137 (car with a CO₂ emissions figure: bi-fuel cars)—
- (a) in subsection (2A)—
 - (i) after “figure” insert “in a case where the car is first registered before 6 April 2020”,
 - (ii) for “light-duty” substitute “light”, and
 - (iii) for “an EC certificate of conformity” substitute “the EC certificate of conformity or UK approval certificate”, and
 - (b) after subsection (2A) insert—
 - “(2B) For the purpose of determining the car’s CO₂ emissions figure in a case where the car is first registered on or after 6 April 2020, ignore any values specified in the EC certificate of conformity or UK approval certificate that are not WLTP (worldwide harmonised light vehicle test procedures) values.”
- (4) In section 139 (car with a CO₂ emissions figure)—
- (a) for subsection (2) substitute—
 - “(2) For the purposes of subsection (1) and the table—
 - (a) if a CO₂ emissions figure is not a whole number, round it down to the nearest whole number, and
 - (b) if an electric range figure is not a whole number, round it up to the nearest whole number.”, and
 - (b) after subsection (5) insert—
 - “(5A) For the purpose of determining the electric range figure for a car first registered before 6 April 2020, ignore any WLTP (worldwide harmonised light vehicle test procedures) values specified in an EC certificate of conformity, an EC type-approval certificate or a UK approval certificate.
 - “(5B) For the purpose of determining the electric range figure for a car first registered on or after 6 April 2020, ignore any values specified in an EC certificate of conformity, an EC type-approval certificate or a UK approval certificate that are not WLTP (worldwide harmonised light vehicle test procedures) values.”
- (5) The amendments made by this Resolution have effect for the tax year 2020–21 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.

9. Taxable benefits (appropriate percentage for a car: tax year 2020–21 only)

Resolved, That—

(1) For the tax year 2020-21, Chapter 6 of Part 3 of the Income Tax (Earnings and Pensions) Act 2003 (taxable benefits: cars etc) has effect with the following modifications.

(2) In section 139 (car with a CO₂ emissions figure: the appropriate percentage)—

(a) in the table in subsection (1), in the second column of the entry for a car with a CO₂ emissions figure of 0, for "2%" substitute "0%", and

(b) in subsection (7) before paragraph (a) insert—

"(za) section 139A (recently registered cars),".

(3) After section 139 insert—

"139A Section 139: recently registered car with CO₂ emissions figure

In its application in relation to a car that is first registered on or after 6 April 2020, section 139 has effect as if—

(a) for the table in subsection (1) there were substituted—

"Car	Appropriate percentage
Car with CO ₂ emissions figure of 0	0%
Car with CO ₂ emissions figure of 1 - 50	
Car with electric range figure of 130 or more	0%
Car with electric range figure of 70 - 129	3%
Car with electric range figure of 40 - 69	6%
Car with electric range figure of 30 - 39	10%
Car with electric range figure of less than 30	12%
Car with CO ₂ emissions figure of 51 - 54	13%
Car with CO ₂ emissions figure of 55 - 59	14%
Car with CO ₂ emissions figure of 60 - 64	15%
Car with CO ₂ emissions figure of 65 - 69	16%
Car with CO ₂ emissions figure of 70 - 74	17%"

(b) in subsection (3)(a) for "20%" there were substituted "18%".

(4) In section 140 (car without a CO₂ emissions figure: the appropriate percentage) in subsection (3)(a) for "2%" substitute "0%".

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.

10. Taxable benefits (cars)

Resolved, That (notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills) provision taking effect in a future year may be made amending the provisions of Chapter 6 of Part 3 of the Income Tax (Earnings and Pensions) Act 2003 that concern the determination of the appropriate percentage for a car.

11. Income tax (apprenticeship bursaries paid to persons leaving local authority care)

Resolved, That provision may be made providing that no liability to income tax arises on certain bursaries paid to persons leaving care and starting an apprenticeship.

12. Income tax (certain Scottish social security benefits)

Resolved, That—

(1) Table B in section 677(1) of the Income Tax (Earnings and Pensions) Act 2003 (UK social security benefits wholly exempt from income tax) is amended as follows.

(2) In Part 1 (benefits payable under primary legislation etc), insert each of the following at the appropriate place—

“Disability assistance for children and young people	SS(S)A 2018	Sections 24 and 31”
“Job start	ETA 1973	Section 2”.

(3) In Part 2 (benefits payable under regulations), insert the following at the appropriate place—

“Scottish child payment	SS(S)A 2018	Section 79”.
-------------------------	-------------	--------------

(4) The amendments made by this Resolution have effect for the tax year 2020–21 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.

13. Income tax (social security benefits)

Resolved, That provision may be made conferring power on the Treasury to exempt certain social security benefits from income tax.

14. Income tax (payments in respect of expenses of voluntary office-holders)

Resolved, That—

(1) After section 299A of the Income Tax (Earnings and Pensions) Act 2003 insert—

“299B Voluntary office-holders: payments in respect of expenses

(1) No liability to income tax arises in respect of a payment to a person who holds a voluntary office if the payment is in respect of reasonable expenses incurred in carrying out the duties of that office.

(2) It does not matter whether—

- (a) the payment is an advance payment or a reimbursement;
- (b) the person who makes the payment is the person with whom the office is held.

(3) Subsections (2) and (3) of section 299A apply for the purposes of subsection (1) of this section as they apply for the purposes of subsection (1) of that section.”

(2) In section 299A(3)(a) of the Income Tax (Earnings and Pensions) Act 2003 (voluntary office-holders: compensation for lost employment income) after “payment” insert “(whether an advance payment or a reimbursement)”.

(3) The amendments made by this Resolution have effect for the tax year 2020-21 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.

15. Loan charge

Resolved, That provision may be made—

- (a) substituting a reference to 9 December 2010 for the reference to 6 April 1999 in paragraph 1(1)(b) of Schedule 11 to the Finance (No.2) Act 2017 and in paragraph 1(2)(a)(i) of Schedule 12 to that Act,
- (b) enabling a person to elect for the tax consequences of Schedules 11 and 12 to the Finance (No.2) Act 2017 to be split over three tax years,
- (c) eliminating or reducing the tax consequences for a person of Schedules 11 and 12 to the Finance (No.2) Act 2017 in certain cases where the person was chargeable to income tax for the tax year 2015-16 or an earlier tax year on an amount that was referable to a loan or quasi-loan,
- (d) providing relief from late payment interest for a person who is chargeable to income tax on an amount by reason of Schedule 11 or 12 to the Finance (No.2) Act 2017 or who would be so chargeable but for the provision mentioned in paragraph (a) or (c),
- (e) substituting a reference to 1 October 2020 for the reference to 1 October 2019 in paragraph 35C(2)(b) of Schedule 11 to the Finance (No.2) Act 2017 and in paragraph 22(2)(b) of Schedule 12 to that Act, and
- (f) enabling the Commissioners for Her Majesty's Revenue and Customs to repay, or waive the payment of, certain amounts that—
 - (i) have been paid to them, have been treated as paid to them, or are due to be paid to them under certain agreements made with them in a specified period commencing no earlier than 16 March 2016 and ending no later than 10 March 2020, and
 - (ii) are referable to certain loans or quasi-loans made on or after 6 April 1999 and before 6 April 2016.

16. Pensions annual allowance charge (tapered reduction of allowance)

Resolved, That provision may be made about the reduction of the annual allowance in the case of high-income individuals.

17. Capital gains tax (entrepreneurs' relief)

Resolved, That provision may be made about relief under Chapter 3 of Part 5 of the Taxation of Chargeable Gains Act 1992.

18. Capital gains tax (relief on disposal of private residence)

Resolved, That—

(1) The Taxation of Chargeable Gains Act 1992 is amended as follows.

(2) In section 222 (relief on disposal of private residence)—

(a) after subsection (5) insert—

"(5A) But a notice or further notice under subsection (5)(a) determining which of 2 or more residences is an individual's main residence for any period may be given more than 2 years from the beginning of the period if during the period

the individual has not held an interest of more than a negligible market value in more than one of the residences.”,

- (b) in subsection (7)(a) (disposal of dwelling-house to a spouse or civil partner)—
 - (i) for “the dwelling-house” substitute “a dwelling-house”, and
 - (ii) omit “which is their only or main residence”,
 - (c) in subsection (8A) (when living accommodation is job-related for a person) after paragraph (b) insert “; or
 - (c) an armed forces accommodation allowance for or towards costs of the accommodation is paid to, or in respect of, the person or the person’s spouse or civil partner”, and
 - (d) in subsection (8D) (interpretation) after paragraph (b) insert “; and
 - (c) “armed forces accommodation allowance” means an allowance which is exempt from income tax by reason of section 297D of ITEPA 2003.”
- (3) In section 223 (amount of relief)—
- (a) in subsections (1) and (2)(a) for “18 months” substitute “9 months”, and
 - (b) omit subsection (4).
- (4) After section 223 insert—

“223ZA Amount of relief: individual’s residency delayed by certain events

- (1) Subsection (4) below applies where—
 - (a) a gain to which section 222 applies accrues to an individual on the disposal of, or of an interest in, a dwelling-house or part of a dwelling-house,
 - (b) the time at which the dwelling-house or the part of the dwelling-house first became the individual’s only or main residence (“the moving-in time”) was within the first 24 months of the individual’s period of ownership,
 - (c) at no time during the period beginning with the individual’s period of ownership and ending with the moving-in time was the dwelling-house or the part of the dwelling-house another person’s residence, and
 - (d) during the period beginning with the individual’s period of ownership and ending with the moving-in time a qualifying event occurred.
- (2) The following are qualifying events—
 - (a) the completion of the construction, renovation, redecoration or alteration of the dwelling-house or the part of the dwelling-house mentioned in subsection (1);
 - (b) the disposal by the individual of, or of an interest in, any other dwelling-house or part of a dwelling-house that immediately before the disposal was the individual’s only or main residence.
- (3) In determining whether and, if so, when a qualifying event within subsection (2)(b) occurred, ignore section 28 (time of disposal where asset disposed of under contract).
- (4) For the purposes of subsections (1) and (2) of section 223, as they have effect in relation to the gain, the dwelling-house or the part of the dwelling-

house mentioned in subsection (1) above is to be treated as having been the individual's only or main residence from the beginning of the individual's period of ownership until the moving-in time."

(5) After section 223A insert—

"223B Additional relief: part of private residence let as accommodation

(1) Where—

(a) a gain to which section 222 applies accrues to an individual on the disposal of, or of an interest in, a dwelling-house or part of a dwelling-house, and

(b) at any time in the individual's period of ownership the condition in subsection (2) is met in respect of the dwelling-house,

the part of the gain that is within subsection (3) is a chargeable gain only to the extent, if any, to which it exceeds the amount in subsection (4).

(2) The condition is that—

(a) part of the dwelling-house is the individual's only or main residence, and

(b) another part of the dwelling-house is being let by the individual as residential accommodation.

(3) The part of the gain that is within this subsection is the part that (but for subsection (1)) would be a chargeable gain by reason of the fact that, at the times in the individual's period of ownership when the condition in subsection (2) is met, the individual's only or main residence does not include the part of the dwelling-house that is being let as residential accommodation.

(4) The amount is whichever is the lesser of—

(a) the amount of the gain that is not a chargeable gain by virtue of section 223, and

(b) £40,000.

(5) Where by reason of section 222(7)(a) the individual's period of ownership mentioned in subsection (1) begins with the beginning of the period of ownership of another person, any question whether the condition in subsection (2) is met at a time that is within both those periods of ownership is to be determined as if the references in subsection (2) to the individual were to that other person."

(6) In section 224 (amount of relief: further provisions)—

(a) in the heading for "Amount of relief" substitute "Relief under sections 223 and 223B",

(b) in subsection (1)—

(i) for "the gain", in the first place those words occur, substitute "a gain to which section 222 applies",

(ii) for "section 223" substitute "sections 223 and 223B",

(c) in subsection (2) for "section 223" substitute "sections 223 and 223B", and

(d) in subsection (3) for "section 223" substitute "sections 223 and 223B".

(7) In section 225E (disposals by disabled persons or persons in care homes etc) in subsection (4) for "18 months" substitute "9 months".

(8) In section 248E(6) (relief on disposal of joint interests in private residence) for “and 223” substitute “, 223 and 223B”.

(9) The amendment made by paragraph (2)(a) of this Resolution has effect in relation to a notice given on or after 6 April 2020.

(10) The amendments made by paragraph (2)(b) of this Resolution have effect in a case where the disposal or death mentioned in subsection (7)(a) of section 222 of the Taxation of Chargeable Gains Act 1992 is made or occurs on or after 6 April 2020.

(11) The amendments made by paragraphs (3) to (8) of this Resolution have effect in relation to disposals made on or after 6 April 2020.

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.

19. Corporate capital losses

Resolved, That provision (including provision having retrospective effect) may be made relating to capital losses made by companies.

20. Corporation tax (instalment payments)

Resolved, That provision may be made amending regulation 3 of the Corporation Tax (Instalment Payments) Regulations 1998.

21. Relief from capital gains tax for loans to traders

Resolved, That provision may be made restricting the operation of section 253(1)(b) of the Taxation of Chargeable Gains Act 1992 to loans made before 24 January 2019.

22. Corporation tax (research and development expenditure credit)

Resolved, That (notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills) provision may be made increasing the percentage in section 104M(3) of the Corporation Tax Act 2009 to 13%.

23. Capital allowances (structures and buildings allowances)

Resolved, That provision (including provision having retrospective effect) may be made in relation to allowances under Part 2A of the Capital Allowances Act 2001.

24. Intangible fixed assets (pre-FA 2002 assets etc)

Resolved, That provision may be made—

- (a) amending Chapter 16 of Part 8 of the Corporation Tax Act 2009, and
- (b) restricting the debits to be brought into account by a company for tax purposes in respect of certain intangible fixed assets acquired on or after 1 July 2020.

25. UK property businesses etc carried on by non-UK resident companies

Resolved, That provision (including provision having retrospective effect) may be made, in consequence of Schedule 1 or 5 to the Finance Act 2019, in relation to non-UK resident companies that carry on UK property businesses or have other income relating to land in the United Kingdom.

26. Surcharge on banking companies (transferred-in losses)

Resolved, That provision may be made about the treatment of losses transferred to a banking company from a non-banking company in calculating the surcharge profits of the banking company under Chapter 4 of Part 7A of the Corporation Tax Act 2010.

27. Corporation tax (payment of tax on certain transactions with EEA residents)

Resolved, That provision (including provision having retrospective effect) may be made for the deferral of the payment of corporation tax arising in connection with certain transactions involving companies resident in an EEA state.

28. Changes to accounting standards affecting leases

Resolved, That provision (including provision having retrospective effect) may be made amending paragraphs 13(1) and 14 of Schedule 14 to the Finance Act 2019.

29. Enterprise investment scheme (approved investment fund as nominee)

Resolved, That provision may be made amending section 251 of the Income Tax Act 2007.

30. Gains from contracts for life insurance etc (top slicing relief)

Resolved, That provision (including provision having retrospective effect) may be made amending sections 535 to 537 of the Income Tax (Trading and Other Income) Act 2005.

31. Losses on disposals of shares

Resolved, That provision (including provision having retrospective effect) may be made repealing section 134(5) of the Income Tax Act 2007 and section 78(5) of the Corporation Tax Act 2010.

32. Digital services tax

Resolved, That provision may be made imposing a tax on revenues arising in connection with the provision of a social media service, internet search engine, online marketplace or associated online advertising service.

33. Inheritance tax (property comprised in settlements)

Resolved, That provision may be made amending the Inheritance Tax Act 1984 in relation to cases where property becomes comprised in a settlement.

34. Inheritance tax (payments to victims of persecution during Second World War)

Resolved, That provision (including provision having retrospective effect) may be made about inheritance tax relief in respect of payments to victims of persecution during the Second World War era.

35. Stamp duty (unlisted securities and connected persons)

Resolved, That provision may be made for the purposes of stamp duty in relation to transfers of unlisted securities involving connected persons.

36. Stamp duty reserve tax (unlisted securities and connected persons)

Resolved, That provision may be made about the application of sections 87, 93 and 96 of the Finance Act 1986 in relation to transfers of unlisted securities involving connected persons.

37. Stamp duty (acquisition of target company's share capital)

Resolved, That provision may be made amending section 77A of the Finance Act 1986.

38. Value added tax (call-off stock arrangements)

Resolved, That—

(1) The Value Added Tax Act 1994 is amended as follows.

(2) After section 14 insert—

“Goods supplied between the UK and member States under call-off stock arrangements

14A Call-off stock arrangements

Schedule 4B (call-off stock arrangements) has effect.”

(3) In section 69 (breaches of regulatory provisions)—

(a) in subsection (1)(a) for “or paragraph 5 of Schedule 3A” substitute “, paragraph 5 of Schedule 3A or paragraph 9(1) or (2)(a) of Schedule 4B”, and

(b) in subsection (2) after “under” insert “paragraph 8 or 9(2)(b) of Schedule 4B or”.

(4) In Schedule 4 (matters to be treated as a supply of goods or services) in paragraph 6, after sub-paragraph (2) insert—

“(3) Sub-paragraph (1) above is subject to paragraph 2 of Schedule 4B (call-off stock arrangements).”

(5) After Schedule 4A insert—

“SCHEDULE 4B

Section 14A

CALL-OFF STOCK ARRANGEMENTS

Where this Schedule applies

1 (1) This Schedule applies where—

(a) on or after 1 January 2020 goods forming part of the assets of any business are removed —

(i) from the United Kingdom for the purpose of being taken to a place in a member State, or

(ii) from a member State for the purpose of being taken to a place in the United Kingdom,

(b) the goods are removed in the course or furtherance of that business by or under the directions of the person carrying on that business (“the supplier”),

(c) the goods are removed with a view to their being supplied in the destination State, at a later stage and after their arrival there, to another person (“the customer”),

(d) at the time of the removal the customer is entitled to take ownership of the goods in accordance with an agreement existing between the customer and the supplier,

(e) at the time of the removal the supplier does not have a business establishment or other fixed establishment in the destination State,

(f) at the time of the removal the customer is identified for the purposes of VAT in accordance with the law of the destination State and both the identity of the customer and the number assigned to the customer for the purposes of VAT by the destination State are known to the supplier,

(g) as soon as reasonably practicable after the removal the supplier records the removal in the register provided for in Article 243(3) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, and

(h) the supplier includes the number mentioned in paragraph (f) in the recapitulative statement provided for in Article 262(2) of Council Directive 2006/112/EC.

(2) In this Schedule—

“the destination State” means—

(a) in a case within paragraph (i) of sub-paragraph (1)(a), the member State concerned, and

(b) in a case within paragraph (ii) of sub-paragraph (1)(a), the United Kingdom, and

“the origin State” means—

(a) in a case within paragraph (i) of sub-paragraph (1)(a), the United Kingdom, and

(b) in a case within paragraph (ii) of sub-paragraph (1)(a), the member State concerned.

Removal of the goods not to be treated as a supply

2 The removal of the goods from the origin State is not to be treated by reason of paragraph 6(1) of Schedule 4 as a supply of goods by the supplier.

Goods supplied to the customer within 12 months of arrival

3 (1) The rules in sub-paragraph (2) apply if—

(a) during the period of 12 months beginning with the day the goods arrive in the destination State the supplier transfers the whole property in the goods to the customer, and

(b) during the period beginning with the day the goods arrive in the destination State and ending immediately before the time of that transfer no relevant event occurs.

(2) The rules are that—

(a) a supply of the goods in the origin State is deemed to be made by the supplier,

(b) the deemed supply is deemed to involve the removal of the goods from the origin State at the time of the transfer mentioned in sub-paragraph (1),

(c) the consideration given by the customer for the transfer mentioned in sub-paragraph (1) is deemed to have been given for the deemed supply, and

(d) an acquisition of the goods by the customer in pursuance of the deemed supply is deemed to take place in the destination State.

(3) For the meaning of a “relevant event”, see paragraph 7.

Relevant event occurs within 12 months of arrival

4 (1) The rules in sub-paragraph (2) apply (subject to paragraph 6) if—

(a) during the period of 12 months beginning with the day the goods arrive in the destination State a relevant event occurs, and

(b) during the period beginning with the day the goods arrive in the destination State and ending immediately before the time that relevant event occurs the supplier does not transfer the whole property in the goods to the customer.

(2) The rules are that—

(a) a supply of the goods in the origin State is deemed to be made by the supplier,

(b) that deemed supply is deemed to involve the removal of the goods from the origin State at the time the relevant event occurs, and

(c) an acquisition of the goods by the supplier in pursuance of that deemed supply is deemed to take place in the destination State.

(3) For the meaning of a "relevant event", see paragraph 7.

Goods not supplied and no relevant event occurs within 12 months of arrival

5 (1) The rules in sub-paragraph (2) apply (subject to paragraph 6) if during the period of 12 months beginning with the day the goods arrive in the destination State the supplier does not transfer the whole property in the goods to the customer and no relevant event occurs.

(2) The rules are that—

(a) a supply of the goods in the origin State is deemed to be made by the supplier,

(b) the deemed supply is deemed to involve the removal of the goods from the origin State at the beginning of the day following the expiry of the period of 12 months mentioned in sub-paragraph (1), and

(c) an acquisition of the goods by the supplier in pursuance of the deemed supply is deemed to take place in the destination State.

(3) For the meaning of a "relevant event", see paragraph 7.

Exception to paragraphs 4 and 5: goods returned to origin State

6 The rules in paragraphs 4(2) and 5(2) do not apply if during the period of 12 months beginning with the day the goods arrive in the destination State—

(a) the goods are returned to the origin State by or under the direction of the supplier, and

(b) the supplier records the return of the goods in the register provided for in Article 243(3) of Council Directive 2006/112/EC.

Meaning of "relevant event"

7 (1) For the purposes of this Schedule each of the following events is a relevant event—

(a) the supplier forms an intention not to supply the goods to the customer (but see sub-paragraph (2)),

(b) the supplier forms an intention to supply the goods to the customer otherwise than in the destination State,

(c) the supplier establishes a business establishment or other fixed establishment in the destination State,

(d) the customer ceases to be identified for the purposes of VAT in accordance with the law of the destination State,

(e) the goods are removed from the destination State by or under the directions of the supplier otherwise than for the purpose of being returned to the origin State, or

(f) the goods are destroyed, lost or stolen.

(2) But the event mentioned in paragraph (a) of sub-paragraph (1) is not a relevant event for the purposes of this Schedule if—

(a) at the time that the event occurs the supplier forms an intention to supply the goods to another person ("the substitute customer"),

(b) at that time the substitute customer is identified for the purposes of VAT in accordance with the law of the destination State,

(c) the supplier includes the number assigned to the substitute customer for the purposes of VAT by the destination State in the recapitulative statement provided for in Article 262(2) of Council Directive 2006/112/EC, and

(d) as soon as reasonably practicable after forming the intention to supply the goods to the substitute customer the supplier records that intention in the register provided for in Article 243(3) of Council Directive 2006/112/EC.

(3) In a case where sub-paragraph (2) applies, references in this Schedule to the customer are to be then read as references to the substitute customer.

(4) In a case where the goods are destroyed, lost or stolen but it is not possible to determine the date on which that occurred, the goods are to be treated for the purposes of this Schedule as having been destroyed, lost or stolen on the date on which they were found to be destroyed or missing.

Record keeping by the supplier

8 In a case where the origin State is the United Kingdom, any record made by the supplier in pursuance of paragraph 1(1)(g), 6(b) or 7(2)(d) must be preserved for such period not exceeding 6 years as the Commissioners may specify in writing.

Record keeping by the customer

9 (1) In a case where the destination State is the United Kingdom, the customer must as soon as is reasonably practicable make a record of the information relating to the goods that is specified in Article 54A(2) of Council Implementing Regulation (EU) No. 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax.

(2) A record made under this paragraph must—

(a) be made in a register kept by the customer for the purposes of this paragraph, and

(b) be preserved for such period not exceeding 6 years as the Commissioners may specify in writing.”

(6) In Schedule 6 (valuation of supplies: special cases) in paragraph 6(1) in paragraph (c) after “that Schedule” insert “; or

(d) paragraph 4(2)(a) or 5(2)(a) of Schedule 4B”.

(7) The Value Added Tax Regulations 1995 (SI 1995/2518) are amended as follows.

(8) In regulation 21 (interpretation of Part 4)—

(a) the existing text becomes paragraph (1), and

(b) after that paragraph insert—

“(2) For the purposes of this Part—

(a) goods are removed from the United Kingdom under call-off stock arrangements if they are removed from the United Kingdom in circumstances where the conditions in paragraphs (a) to (g) of paragraph 1(1) of Schedule 4B to the Act are met,

(b) references to “the customer” or “the destination State”, in relation to goods removed from the United Kingdom under call-off stock arrangements, are to be construed in accordance with paragraph 1 of Schedule 4B to the Act, and

(c) "call-off stock goods", in relation to a taxable person, means goods that have been removed from the United Kingdom under call-off stock arrangements by or under the directions of the taxable person."

(9) After regulation 22 insert—

"22ZA(1) A taxable person must submit a statement to the Commissioners if any of the following events occurs—

- (a) goods are removed from the United Kingdom under call-off stock arrangements by or under the directions of the taxable person;
- (b) call-off stock goods are returned to the United Kingdom by or under the directions of the taxable person at any time during the period of 12 months beginning with their arrival in the destination State;
- (c) the taxable person forms an intention to supply call-off stock goods to a person ("the substitute") other than the customer in circumstances where—
 - (i) the taxable person forms that intention during the period of 12 months beginning with the arrival of the goods in the destination State, and
 - (ii) the substitute is identified for VAT purposes in accordance with the law of the destination State.

(2) The statement must—

- (a) be made in the form specified in a notice published by the Commissioners,
- (b) contain, in respect of each event mentioned in paragraph (1) which has occurred within the period in respect of which the statement is made, such information as may from time to time be specified in a notice published by the Commissioners, and
- (c) contain a declaration that the information provided in the statement is true and complete.

(3) Paragraphs (3), (4) and (6) of regulation 22 have effect for the purpose of determining the period in respect of which the statement must be made, but as if—

- (a) in paragraph (3)(a) of regulation 22, for "paragraphs (4) to (6)" there were substituted "paragraphs (4) and (6)",
- (b) in paragraph (3)(a) of regulation 22, for "the EU supply of goods is made" there were substituted "the event occurs",
- (c) in paragraph (4)(a) of regulation 22, for "the supply is made" there were substituted "the event occurs", and
- (d) in paragraph (6) of regulation 22, the reference to paragraph (1) of that regulation were a reference to paragraph (1) of this regulation.

(4) In determining the period in respect of which the statement must be made, the time at which an event mentioned in paragraph (1)(a) of this regulation is to be taken to occur is the time the goods concerned are removed from the United Kingdom (rather than the time the condition mentioned in paragraph (g) of paragraph 1(1) to Schedule 4B to the Act is met in respect of the removal)."

(10) In regulation 22B (EC sales statements: supplementary)—

- (a) in paragraph (1) for the words from "statements", in the first place it occurs, to "and" substitute "more than one statement is to be submitted under regulations 22 to",

(b) in paragraph (2) after "22" insert ", 22ZA", and

(c) in paragraph (3), in the words before paragraph (a), after "22" insert ", 22ZA".

(11) Regulation 22ZA of the Value Added Tax Regulations 1995 (as inserted by paragraph (9) of this Resolution) is to be treated for the purposes of sections 65 and 66 of the Value Added Tax Act 1994 as having been made under paragraph 2(3) of Schedule 11 to that Act.

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.

39. Post-duty point dilution of wine or made-wine

Resolved, That—

(1) After section 55 of the Alcoholic Liquor Duties Act 1979 insert—

"55ZA Post-duty point dilution of wine or made-wine

(1) This section applies if—

(a) wine or made-wine is imported into the United Kingdom or produced in the United Kingdom for sale,

(b) excise duty is chargeable on the wine or made-wine as a result of section 54 or 55,

(c) after the excise duty point in relation to that charge, a person mixes or otherwise adds, at any place in the United Kingdom, water or any other substance to the wine or made-wine in a case where what results ("the new product") is intended for sale, and

(d) if the addition had taken place immediately before that duty point, the amount of the excise duty would have been greater than the amount actually payable.

(2) The addition attracts a penalty under section 9 of the Finance Act 1994 (civil penalties), and the new product is liable to forfeiture.

(3) This section has effect, despite section 8 of the Isle of Man Act 1979, as if a removal of wine or made-wine to the United Kingdom from the Isle of Man constituted its importation into the United Kingdom (and references to the charge to excise duty as a result of section 54 or 55 and to the excise duty point are to be read accordingly)."

(2) The amendment made by this Resolution has effect in relation to any addition of water or any other substance on or after 1 April 2020.

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.

40. Rates of tobacco products duty

Resolved, That—

(1) In Schedule 1 to the Tobacco Products Duty Act 1979 (table of rates of tobacco products duty), for the Table substitute—

"TABLE

1 Cigarettes	An amount equal to the higher of— (a) 16.5% of the retail price plus £237.34 per thousand cigarettes, or (b) £305.23 per thousand cigarettes.
2 Cigars	£296.04 per kilogram
3 Hand-rolling tobacco	£253.33 per kilogram
4 Other smoking tobacco and chewing tobacco	£130.16 per kilogram
5 Tobacco for heating	£243.95 per kilogram"

(2) The amendment made by this Resolution comes into force at 6pm on 11 March 2020.

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.

41. Vehicle excise duty (rates)

Resolved, That—

(1) Schedule 1 to the Vehicle Excise and Registration Act 1994 (annual rates of vehicle excise duty) is amended as follows.

(2) In paragraph 1 (general rate)—

(a) in sub-paragraph (2) (vehicle not covered elsewhere in Schedule with engine cylinder capacity exceeding 1,549cc), for "£265" substitute "£270", and

(b) in sub-paragraph (2A) (vehicle not covered elsewhere in Schedule with engine cylinder capacity not exceeding 1,549cc), for "£160" substitute "£165".

(3) In paragraph 1B (graduated rates for light passenger vehicles registered before 1 April 2017), for the Table substitute—

<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	115	125
130	140	140	150
140	150	155	165

<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>
150	165	195	205
165	175	230	240
175	185	255	265
185	200	295	305
200	225	320	330
225	255	555	565
255	—	570	580".

(4) In the sentence immediately following the Table in that paragraph, for paragraphs (a) and (b) substitute—

"(a) in column (3), in the last two rows, "320" were substituted for "555" and "570", and

(b) in column (4), in the last two rows, "330" were substituted for "565" and "580"."

(5) In paragraph 1GC (graduated rates for first licence for light passenger vehicles registered on or after 1 April 2017), for Table 1 (vehicles other than higher rate diesel vehicles) substitute—

<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>
0	50	0	10
50	75	15	25
75	90	100	110
90	100	125	135
100	110	145	155
110	130	165	175
130	150	205	215
150	170	530	540
170	190	860	870
190	225	1295	1305
225	255	1840	1850
255	—	2165	2175".

(6) In that paragraph, for Table 2 (higher rate diesel vehicles) substitute—

<i>"CO₂ emissions figure</i>		<i>Rate</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>
0	50	25
50	75	110
75	90	135
90	100	155
100	110	175
110	130	215
130	150	540
150	170	870
170	190	1305
190	225	1850
225	255	2175
255	—	2175".

(7) In paragraph 1GD(1) (rates for any other licence for light passenger vehicles registered on or after 1 April 2017)—

- (a) in paragraph (a) (reduced rate), for "£135" substitute "£140", and
- (b) in paragraph (b) (standard rate), for "£145" substitute "£150".

(8) In paragraph 1GE(2) (rates for light passenger vehicles registered on or after 1 April 2017 with a price exceeding £40,000)—

- (a) in paragraph (a), for "£440" substitute "£465", and
- (b) in paragraph (b), for "£450" substitute "£475".

(9) In paragraph 1J(a) (rates for light goods vehicles that are not pre-2007 or post-2008 lower emission vans), for "£260" substitute "£265".

(10) In paragraph 2(1) (rates for motorcycles)—

- (a) in paragraph (b) (motorbicycles with engine cylinder capacity exceeding 150cc but not exceeding 400cc), for "£43" substitute "£44",
- (b) in paragraph (c) (motorbicycles with engine cylinder capacity exceeding 400cc but not exceeding 600cc), for "£66" substitute "£67", and
- (c) in paragraph (d) (other cases), for "£91" substitute "£93".

(11) The amendments made by this Resolution have effect in relation to licences taken out on or after 1 April 2020.

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.

42. Vehicle excise duty (applicable CO₂ emissions figure)

Resolved, That—

(1) In Schedule 1 to the Vehicle Excise and Registration Act 1994 (annual rates of duty) in paragraph 1GA(5) (meaning of “the applicable CO₂ emissions figure”)—

(a) omit “and” at the end of paragraph (a),

(b) in paragraph (b)—

(i) after “figure” insert “of a vehicle first registered before 1 April 2020”,

(ii) for “light-duty” substitute “light”, and

(iii) after “EU certificate of conformity” insert “or UK approval certificate”, and

(c) at the end of paragraph (b) insert “, and

(c) for the purpose of determining the applicable CO₂ emissions figure of a vehicle first registered on or after 1 April 2020, ignore any values specified in an EU certificate of conformity or UK approval certificate that are not WLTP (worldwide harmonised light vehicle test procedures) values”.

(2) The amendments made by this Resolution have effect in relation to licences taken out on or after 1 April 2020.

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.

43. Vehicle excise duty (electric vehicles: extension of exemption)

Resolved, That—

(1) The Vehicle Excise and Registration Act 1994 is amended as follows.

(2) In paragraph 25 of Schedule 2 (exempt vehicles: light passenger vehicles with low CO₂ emissions) omit sub-paragraphs (5) and (6) (no exemption if vehicle price exceeds £40,000 etc).

(3) As a consequence, Part 1AA of Schedule 1 (annual rates of duty: light passenger vehicles registered on or after 1 April 2017) is amended as follows.

(4) In paragraph 1GB (exemption from paying duty on first vehicle licence for certain vehicles)—

(a) in sub-paragraph (1) omit “(2) or”, and

(b) omit sub-paragraph (2).

(5) In paragraph 1GD (rates of duty payable on any other vehicle licence for vehicle), in sub-paragraph (2) omit “or (4)”.

(6) In paragraph 1GE (higher rates of duty: vehicles with a price exceeding £40,000)—

(a) omit sub-paragraphs (3) and (4), and

(b) in sub-paragraph (5) for “sub-paragraphs (2) and (4) do” substitute “Sub-paragraph (2) does”.

(7) In paragraph 1GF (calculating the price of a vehicle), in sub-paragraph (1) omit “and (3)(a)”.

(8) The amendments made by this Resolution come into force on 1 April 2020 but do not apply in relation to licences in force immediately before that date.

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.

44. Vehicle excise duty (motor caravans)

Resolved, That—

(1) In the Vehicle Excise and Registration Act 1994, in Part 1AA of Schedule 1 (annual rates of duty: light passenger vehicles registered on or after 1 April 2017), paragraph 1GA is amended as follows.

(2) After sub-paragraph (1) insert—

"(1A) But this Part of this Schedule does not apply to a motor caravan which is first registered, under this Act or under the law of a country or territory outside the United Kingdom, on or after 12 March 2020."

(3) After sub-paragraph (2) insert—

"(2A) For the purposes of sub-paragraph (1A) a vehicle is a "motor caravan" if the certificate mentioned in sub-paragraph (1)(b) identifies the vehicle as a motor caravan within the meaning of Annex II to Directive 2007/46/EC."

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.

45. Vehicle excise duty (exemption in respect of medical courier vehicles)

Resolved, That—

(1) Schedule 2 to the Vehicle Excise and Registration Act 1994 (exempt vehicles) is amended as follows.

(2) In the heading before paragraph 6, after "Ambulances" insert ", medical courier vehicles".

(3) After paragraph 6 insert—

"6A (1) A vehicle is an exempt vehicle if—

- (a) it is used primarily for the transportation of medical items,
- (b) it is readily identifiable as a vehicle used for the transportation of medical items by being marked "Blood" on both sides, and
- (c) it is registered under this Act in the name of a charity whose main purpose is to provide services for the transportation of medical items.

(2) In this paragraph—

"charity" means a charity as defined by paragraph 1 of Schedule 6 to the Finance Act 2010;

"medical items" means items intended for use for medical purposes, including in particular—

- (a) blood;
- (b) medicines and other medical supplies;
- (c) items relating to people who are undergoing medical treatment;

"item" includes any substance."

(4) The amendments made by this Resolution come into force on 1 April 2020.

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.

46. Hydrocarbon oil duties (private pleasure craft)

Resolved, That provision may be made as regards the use of rebated fuels in private pleasure craft.

47. Rates of air passenger duty

Resolved, That (notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills) provision may be made taking effect in a future year increasing the rates of air passenger duty.

48. Amounts of gross gaming yield charged to gaming duty

Resolved, That provision may be made increasing the amounts of gross gaming yield specified in the table in section 11(2) of the Finance Act 1997.

49. Rates of climate change levy from April 2020

Resolved, That—

(1) Paragraph 42 of Schedule 6 to the Finance Act 2000 (climate change levy: amount payable by way of levy) is amended as follows.

(2) In sub-paragraph (1), for the Table substitute—

"TABLE

<i>Taxable commodity supplied</i>	<i>Rate at which levy payable if supply is not a reduced-rate supply</i>
Electricity	£0.00811 per kilowatt hour
Gas supplied by a gas utility or any gas supplied in a gaseous state that is of a kind supplied by a gas utility	£0.00406 per kilowatt hour
Any petroleum gas, or other gaseous hydrocarbon, supplied in a liquid state	£0.02175 per kilogram
Any other taxable commodity	£0.03174 per kilogram".

(3) In sub-paragraph (1)—

(a) in paragraph (ba) (reduced-rate supplies of electricity), for "7" substitute "8",

(b) after that paragraph insert—

"(bb) if the supply is a reduced-rate of supply of any petroleum gas, or other gaseous hydrocarbon, supplied in a liquid state, 23 per cent of the amount that would be payable if the supply were a supply to which paragraph (a) applies;", and

(c) in paragraph (c) (other reduced-rate supplies), for "22" substitute "19".

(4) In consequence of the amendment made by paragraph (3) of this Resolution, in the Notes to paragraph 2 of Schedule 1 to the Climate Change Levy (General) Regulations 2001, for the definition of "r" substitute—

"r= 0.92 in the case of electricity; 0.77 in the case of any petroleum gas, or other gaseous hydrocarbon, supplied in a liquid state; and 0.81 in any other case."

(5) The amendments made by this Resolution have effect in relation to supplies treated as taking place on or after 1 April 2020.

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. Rates of climate change levy (future years)

Resolved, That (notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills) provision may be made taking effect in a future year amending the rates of climate change levy.

51. Rates of landfill tax

Resolved, That—

(1) Section 42 of the Finance Act 1996 (amount of landfill tax) is amended as follows.

(2) In subsection (1)(a) (standard rate), for “£91.35” substitute “£94.15”.

(3) In subsection (2) (reduced rate for certain disposals), in the words after paragraph (b)—

(a) for “£91.35” substitute “£94.15”, and

(b) for “£2.90” substitute “£3”.

(4) The amendments made by this Resolution have effect in relation to disposals made (or treated as made) on or after 1 April 2020.

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. Carbon emissions tax

Resolved, That provision may be made about carbon emissions tax.

53. Greenhouse gas emissions trading schemes

Resolved, That provision may be made for the imposition of charges by the allocation, in return for payment, of allowances under paragraph 5 of Schedule 2 to the Climate Change Act 2008.

54. Import duty (international trade disputes)

Resolved, That provision may be made amending section 15(1)(b) of the Taxation (Cross-border Trade) Act 2018.

55. Priority of certain HMRC debts on insolvency

Resolved, That provision may be made conferring, on the insolvency of a person, a priority as regards an amount owed by the person to the Commissioners for Her Majesty's Revenue and Customs in respect of—

(a) value added tax, or

(b) certain deductions that the person is required to make from a payment made to another person.

56. Joint and several liability of individuals for tax liabilities of companies etc

Resolved, That provision may be made for individuals to be jointly and severally liable, in certain circumstances involving insolvency or potential insolvency, for amounts payable to the Commissioners for Her Majesty's Revenue and Customs by bodies corporate or unincorporate.

57. Operation of the general anti-abuse rule

Resolved, That provision may be made—

- (a) about the procedural requirements and time limits for the making of adjustments by virtue of section 209 of the Finance Act 2013, and
- (b) amending paragraph 5 of Schedule 43C to that Act.

58. Tax relief for scheme payments etc

Resolved, That provision (including provision having retrospective effect) may be made for tax relief in respect of—

- (a) payments made under or otherwise referable to the Windrush Compensation Scheme,
- (b) payments under the Troubles Permanent Disablement Payment Scheme, and
- (c) other compensation payments made by or on behalf of a government, public authority or local authority.

59. HMRC exercise of officer functions

Resolved, That provision (including provision having retrospective effect) may be made about things done by Her Majesty's Revenue and Customs in the exercise of functions conferred by or under enactments relating to taxation on officers of Revenue and Customs.

60. Tax returns (limited liability partnerships)

Resolved, That provision (including provision having retrospective effect) may be made about tax returns in relation to limited liability partnerships that are not carrying on a trade, profession or business with a view to profit.

61. Preparatory expenditure on plastics tax

Resolved, That provision may be made about preparations by the Commissioners for Her Majesty's Revenue and Customs for the introduction of a new tax to be charged in respect of certain plastic packaging.

62. Limits on local loans

Resolved, That (notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills) provision may be made increasing to £115 billion, with power to increase by order to £135 billion, the limit imposed by section 4 of the National Loans Act 1968 in relation to loans made in pursuance of section 3 of that Act.

63. Incidental provision etc

Resolved, That it is expedient to authorise—

- (a) 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, and
- (b) any incidental or consequential provision (including provision having retrospective effect) relating to provision authorised by any other resolution.

Finance (Money)

Queen's recommendation signified.

Resolved, That, for the purposes of any Act of the present Session relating to finance, it is expedient to authorise—

(a) the payment out of money provided by Parliament of sums incurred by the Commissioners for Her Majesty's Revenue and Customs which is attributable to the increase in the percentage in section 104M(3) of the Corporation Tax Act 2009, and

(b) any increase in the sums payable out of or into the National Loans Fund which is attributable to increasing to £115 billion, with power to increase by order to £135 billion, the limit imposed by section 4 of the National Loans Act 1968 in relation to loans made in pursuance of section 3 of that Act.

6 Finance Bill

Ordered, That a Bill be brought in upon the foregoing resolutions; And that the Chairman of Ways and Means, the Prime Minister, the Chancellor of the Exchequer, Secretary Matt Hancock, Secretary Alok Sharma, Secretary Grant Shapps, Steve Barclay, Jesse Norman, John Glen and Kemi Badenoch present the Bill.

Jesse Norman accordingly presented a Bill to grant certain duties, to alter other duties, and to amend the law relating to the national debt and the public revenue, and to make further provision in connection with finance.

Bill read the first time; and ordered to be read a second time tomorrow, and to be printed (Bill 114).

7 Liaison Committee: membership

Motion made, That:—

(1) with effect for the current Parliament, notwithstanding Standing Order No. 121 (Nomination of select committees), the Members elected by the House or otherwise chosen to be chairs of each of the select committees listed in paragraph (2) shall be a member of the Liaison Committee;

(2) the committees to which paragraph (1) applies are: Administration; Backbench Business; Business, Energy and Industrial Strategy; Defence; Digital, Culture, Media and Sport; Education; Environmental Audit; Environment, Food and Rural Affairs; European Scrutiny; European Statutory Instruments; Finance; Foreign Affairs; Future Relationship with the European Union; Health and Social Care; Home Affairs; Housing, Communities and Local Government; Joint Committee on Human Rights (the chair being a Member of this House); International Development; International Trade; Justice; Northern Ireland Affairs; Petitions; Procedure; Privileges (the chair not being the chair of the Committee on Standards) Public Accounts; Public Administration and Constitutional Affairs; Regulatory Reform; Science and Technology; Scottish Affairs; Selection; Standards; Statutory Instruments; Transport; Treasury; Welsh Affairs; Women and Equalities, and Work and Pensions;

(3) Sir Bernard Jenkin shall also be a member, and the chair, of the Liaison Committee.—*(David Rutley.)*

Objection taken (Standing Order No. 9(6)).

8 Statutory Instruments: Motions for Approval

(1) Motion made and Question put forthwith (Standing Order No. 118(6)), That the draft Grants to the Churches Conservation Trust Order 2020, which was laid before this House on 13 January, be approved.—*(David Rutley.)*

Question agreed to.

(2) Motion made and Question put forthwith (Standing Order No. 118(6)), That the draft Crown Court (Recording and Broadcasting) Order 2020, which was laid before this House on 16 January, be approved.—(*David Rutley.*)

Question agreed to.

9 Speaker's Statement: Publication of content of ministerial statements

10 Statement: Economic update (The Chancellor of the Exchequer)

11 Adjournment

Subject: St Patrick's Day (Jim Shannon)

Motion made and Question proposed, That this House do now adjourn.—(*Eddie Hughes.*)

House adjourned without Question put (Standing Order No. 9(7)).

Adjourned at 9.45 pm until tomorrow.

Other Proceedings

General Committees: Reports

12 Birmingham Commonwealth Games Bill [Lords] Committee

Siobhain McDonagh (Chair) reported:

(1) That the Committee had come to the following Resolution, That, subject to the discretion of the Chair, any written evidence received by the Committee shall be reported to the House for publication;

(2) written evidence; and

(3) the Bill as amended.

Written evidence to be published.

Bill, as amended, to be considered tomorrow, and to be printed (Bill 115).

13 Environment Bill Committee

Sir Roger Gale (Chair) reported written evidence submitted to the Committee.

Written evidence to be published.

14 Second Reading Committee on the Sentencing (Pre-consolidation Amendments) Bill [Lords]

Dame Rosie Winterton (Chair) reported the following Resolution:

That the Committee recommends that the Sentencing (Pre-consolidation Amendments) Bill [Lords] ought to be read a second time.

15 Fourth Delegated Legislation Committee

Caroline Nokes (Chair) reported the draft Electrical Safety Standards in the Private Rented Sector (England) Regulations 2020.

16 Fifth Delegated Legislation Committee

Sir Edward Leigh (Chair) reported the draft Buckinghamshire (Structural Changes) (Supplementary Provision and Amendment) Order 2020.

17 Sixth Delegated Legislation Committee

Ian Paisley (Chair) reported the draft National Minimum Wage (Amendment) Regulations 2020 and the draft National Minimum Wage (Amendment) (No. 2) Regulations 2020.

General Committees: Appointments

The Speaker appoints the Chair of General Committees and members of Programming Sub-Committees, and allocates Statutory Instruments to Delegated Legislation Committees.

The Committee of Selection nominates Members to serve on General Committees (and certain Members to serve on Grand Committees).

18 Second Reading Committee on the Sentencing (Pre-consolidation Amendments) Bill [Lords]

Chair: Dame Rosie Winterton in place of Mr Virendra Sharma

*Reports from Select Committees***19 Backbench Business Committee**

Transcript of representations made on Tuesday 17 March, to be published (Ian Mearns).

20 Business, Energy and Industrial Strategy Committee

(1) *Automation and the future of work: Government Response to the Committee's Twenty-third Report of Session 2017–19: First Special Report*, to be printed (HC 240);

(2) *The impact of coronavirus on businesses and workers*: Oral and written evidence, to be published (HC 219);

(3) *Correspondence with the Chair of the European Scrutiny Committee relating to the EU's mandate for negotiating a new partnership with the UK*: Written evidence, to be published;

(4) *Correspondence relating to Amazon working practices*: Written evidence, to be published;

(5) *Net Zero and the UN climate summit*: Written evidence, to be published (HC 144) (Rachel Reeves).

21 Defence Committee

(1) *The Integrated Security, Defence and Foreign Policy Review*: Oral evidence, to be published (HC 165);

(2) *Correspondence with the Ministry of Defence relating to the Service Complaints Ombudsman*: Written evidence, to be published;

(3) *Correspondence with the Secretary of State for Defence relating to redundancy payments*: Written evidence, to be published

(Mr Tobias Ellwood).

22 Environmental Audit Committee

Preparation for COP26: Oral evidence, to be published (HC 222) (Philip Dunne).

23 Foreign Affairs Committee

Coronavirus: FCO response: Oral evidence, to be published (HC 239) (Tom Tugendhat).

24 Future relationship with the European Union (Committee on the)

Progress of the negotiations on the UK's Future Relationship with the EU: Oral evidence, to be published (HC 203) (Hilary Benn).

25 Health and Social Care Committee

(1) *Preparations for coronavirus*: Oral and written evidence, to be published (HC 36);

(2) *Correspondence with NHS England and NHS Improvement relating to clinical academics' 2019–20 pension allowances*: Written evidence, to be published (Jeremy Hunt).

26 International Development Committee

Effectiveness of UK Aid: Oral evidence, to be published (HC 215) (Sarah Champion).

27 Justice Committee

Appointment of Chair of the Office for Legal Complaints: First Report, to be printed, with the formal minutes relating to the Report (HC 224) (Sir Robert Neill).

28 Petitions Committee

(1) *Fireworks: Government Response to the Committee's First Report of Session 2019*: First Special Report, to be printed (HC 242);

(2) Record of the Committee's decisions relating to e-petitions, to be published (Catherine McKinnell).

29 Public Administration and Constitutional Affairs Committee

(1) *Appointment of the Chair of the Advisory Committee on Business Appointments*:

(i) First Report, to be printed, with the formal minutes relating to the Report (HC 168);

(ii) Oral and written evidence, to be published (HC 168);

(2) *Correspondence from the Minister of State relating to the independent review of data handling in the Cabinet Office*: Written evidence, to be published;

(3) *Parliamentary and Health Service Ombudsman Scrutiny 2018–19*: Written evidence, to be published (HC 117)

(Mr William Wragg).

30 Standards (Committee on)

Sanctions: Written evidence, to be published (HC 241) (Kate Green).

31 Treasury Committee

Spring Budget 2020: Oral evidence, to be published (HC 214) (Mel Stride).

32 Welsh Affairs Committee

Pre-appointment hearing with the Government's preferred candidate for the Chair of S4C:

- (i) First Report, to be printed, with the formal minutes relating to the Report (HC 89);
- (ii) Oral evidence, to be published (HC 89)

(Stephen Crabb).

Westminster Hall

The sitting began at 9.30 am.

Business appointed by the Chairman of Ways and Means (Standing Order No. 10(6))

1 Tackling alcohol harm

Resolved, That this House has considered the matter of tackling alcohol harm.—(*Fiona Bruce*.)

2 Lea Castle Farm Quarry

Resolved, That this House has considered the matter of Lea Castle Farm Quarry.—(*Mark Garnier*.)

The sitting was suspended between 11.26 am and 2.30 pm (Standing Order No. 10(1)(b)).

3 VAR and its effect on football attendances

Resolved, That this House has considered VAR and its effect on football attendances.—(*Mr Toby Perkins*.)

The sitting was suspended between 3.12 pm and 4.00 pm.

4 Private rented sector

Resolved, That this House has considered the private rented sector.—(*Tulip Siddiq*.)

5 M25 noise pollution in Surrey

Resolved, That this House has considered M25 noise pollution in Surrey.—(*Mr Jonathan Lord*.)

Sitting adjourned without Question put (Standing Order No. 10(14)).

Adjourned at 4.56 pm until tomorrow.

Eleanor Laing

Chairman of Ways and Means

Papers Laid

Other papers

1 Health and Social Care

Annual Report of the National Guardian's Office for 2019 (by Command) (CP 235) (Ms Nadine Dorries)

2 Justice

Annual Report of the Press Recognition Panel on the Recognition System for 2019 (by Command) (Secretary Robert Buckland)