

## FINANCE (NO. 2) BILL

(except Clauses 1, 5 to 7, 11, 72 to 74 and 112, Schedule 1  
and certain New Clauses and New Schedules)

### PUBLIC BILL COMMITTEE

Thursday 1 May 2014 at 11.30 am and 2.00 pm

Chairs' provisional selection and grouping of Amendments (to Clause 41/Schedule 4)

**Clause 10: Temporary increase in annual investment allowance**

NC5 + Clause stand part + Schedule 2 stand part

**Schedule 2: Annual investment allowance: transitional provisions etc.**

**Clause 12: Recommended medical treatment**

4 + Clause stand part

**Clause 13: Relief for loan interest: loan to buy interest in close company**

**Clause 14: Relief for loan interest: loan to buy interest in employee-controlled company**

**Clause 15: Restrictions on remittance basis**

Clause stand part + Schedule 3 stand part

**Schedule 3: Restrictions on remittance basis**

**Clause 16: Treatment of agency workers**

NC 7 + Clause stand part + Clause 17 stand part +  
Clause 18 stand part + Clause 20 stand part

**Clause 17: Recovery under PAYE regulations from certain company officers**

**Clause 18: Employment intermediaries: information powers and related penalties**

**Clause 20: PAYE obligations of UK intermediary in cases involving non-UK employer Clause 21: Payments on account**

**Clause 21: Oil and gas workers on the continental shelf: operation of PAYE**

**Clause 19: Payments by employer on account of tax where deduction not possible**

**Clause 22 Threshold for benefit of loan to be treated as earnings**

**Clause 23: Taxable benefits: cars, vans and related benefits**

**Clause 24: Cars: the appropriate percentage**

5 + Clause stand part

**Clause 25: Cars and vans: payments for private use**

**Clause 26: Release of debts: stabilisation powers under Banking Act 2009**

**Clause 27: Holdings treated as rights under loan relationships**

**Clause 28: De-grouping charges (loan relationships etc.)**

**Clause 29: Disguised distribution arrangements involving derivative contracts**

**Clause 30: Avoidance schemes involving the transfer of corporate profits**

**Clause 31: R&D tax credits for small or medium-sized enterprises**

**Clause 32: Film tax relief**

**Clause 33: Television tax relief: activities to be treated as separate trade**

**Clause 34: Video games development**

Govt. 1 + Clause stand part

**Clause 35: Community amateur sports clubs**

**Clause 36: Changes in company ownership**

**Clause 37: Transfer of deductions: research and development allowances**

**Clause 38: Tax treatment of financing costs and income**

**Clause 39: Pension flexibility: drawdown**

**Clause 40: Pension flexibility: taking low-value pension rights as lump sum**

**Clause 41: Transitional provision for new standard lifetime allowance for 2014-15 etc.**

Clause stand part + Schedule 4 stand part

**Schedule 4: Transitional provision relating to new standard lifetime allowance for the tax year 2014-15 etc**

**Martin Caton**  
**Mr Gary Streeter**

**Chairs**  
**28 April 2014**