

## 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

Tuesday 6 May 2014 at 3.30 pm

#### Chairs' provisional selection and grouping of Amendments (to Clause 284)

**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**

11 + Clause stand part

**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**

12 + Clause stand part

**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**

NC8 + Clause stand part + Clause 40 stand part

**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.**

**Clause 42: Taxable specific income: effect on pension input amount for non-UK schemes**

**Clause 43: Pension schemes**

Clause stand part + Govt. 6 to 10 + Schedule 5 stand part

**Schedule 5: Pension schemes**

**Clause 44: Glasgow Grand Prix**

**Clause 45: Major sporting events: power to provide for tax exemptions**

13 + Clause stand part

**Clause 46: Share incentive plans: increases in maximum annual awards etc.**

**Clause 47: Share incentive plans: power to adjust maximum annual awards etc.**

14 + Clause stand part

**Clause 48: Employee share schemes**

Clause stand part + Schedule 6 stand part

**Schedule 6: Employee share schemes**

**Clause 49: Employment-related securities etc.**

Clause stand part + Schedule 7 stand part

**Schedule 7: Employment-related securities etc.**

**Clause 50: Venture capital trusts**

Clause stand part + Schedule 8 stand part

**Schedule 8: Venture capital trusts**

**Clause 51: Removing time limit on seed enterprise investment scheme relief**

**Clause 52: Removing time limit on CGT relief in respect of re-investment under SEIS**

**Clause 53: Relief for investments in social enterprises**

Clause stand part + Schedule 9 stand part + Schedule 10 stand part

**Schedule 9: Tax relief for social investments**

**Schedule 10: Investments in social enterprises:  
capital gains**

**Clause 54: Relief on disposal of private residence**

**Clause 55: Remittance basis and split year  
treatment**

**Clause 56: Termination of life interest and death of  
life tenant: disabled persons**

Clause stand part + Clause 284 stand part

**Clause 284: Trusts with vulnerable beneficiary:  
meaning of “disabled person”**

**Martin Caton  
Mr Gary Streeter**

**Chairs  
6 May 2014**