

## 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 8 May 2014 at 11.30 am and 2.00 pm

Chairs' provisional selection and grouping of Amendments (to Schedule 13)

**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 + Govt. 16 to 19 + 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**

20 + 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"**

**Clause 57: Capital gains roll-over relief: relevant  
classes of assets**

**Clause 58: Capital gains roll-over relief: intangible  
fixed assets**

**Clause 59: Avoidance involving losses**

**Clause 60: Extension of capital allowances**

*(contd.)*

**Clause 61: Business premises renovation allowances**

21 + Clause stand part

**Clause 62: Mineral extraction allowances: activities not within charge to tax**

**Clause 63: Mineral extraction allowances: expenditure on planning permission**

**Clause 64: Extended ring fence expenditure supplement for onshore activities**

Clause stand part + Schedule 11 stand part

**Schedule 11: Extended ring fence expenditure supplement for onshore activities**

**Clause 65: Supplementary charge: onshore allowance**

22 + Clause stand part + Schedule 12 stand part

**Schedule 12: Supplementary charge: onshore allowance**

**Clause 66: Oil and gas: reinvestment after pre-trading disposal**

**Clause 67: Substantial shareholder exemption: oil and gas**

**Clause 68: Partnerships**

15 + Clause stand part + Schedule 13 stand part

**Schedule 13: Partnerships**

**Martin Caton  
Mr Gary Streeter**

**Chairs  
7 May 2014**