

## 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 13 May 2014 at 9.10 am and 2.00 pm

Chairs' provisional selection and grouping of Amendments (to Schedule 16)

**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**

**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**

**Clause 69: Transfer pricing: restriction on claims for compensation adjustments**

**Clause 70: Rates of alcoholic liquor duties**

**Clause 71: Rates of tobacco products duty**

24 + Clause stand part

**Clause 75: VED rates for light passenger vehicles, light goods vehicles, motorcycles etc.**

**Clause 76: VED rates: rigid goods vehicle with trailers**

**Clause 77: VED rates: use for exceptional loads, rigid goods vehicles and tractive units**

**Clause 78: VED: extension of old vehicles exemption from 1 April 2014**

Clause stand part + Clause 79 stand part

**Clause 79: VED: extension of old vehicles exemption from 1 April 2015**

**Clause 80: Abolition of reduced VED rates for meeting reduced pollution requirements**

Clause stand part + Schedule 14 stand part

**Schedule 14: Abolition of reduced rates for vehicles satisfying reduced pollution requirements**

**Clause 81: Six month licence: tractive units**

**Clause 82: Vehicles subject to HGV road user levy: amount of 6 month licence**

**Clause 83: Payment of vehicle excise duty by direct debit**

**Clause 84: Definition of “revenue weight”**

**Clause 85: Vehicle excise and registration: other provisions**

Clause stand part + Schedule 15 stand part

**Schedule 15: Other amendments about vehicle excise duty**

**Clause 86: HGV road user levy: rates tables**

**Clause 87: HGV road user levy: disclosure of information by HMRC**

**Clause 88: Aggregates levy: removal of certain exemptions**

**Clause 89: Aggregates levy: power to restore exemptions**

**Clause 90: Climate change levy: main rates for 2015-16**

**Clause 91: Climate change levy: carbon price support rates for 2014-15 and 2015-16**

**Clause 92: Climate change levy: carbon price support rates for 2016-17**

25 + Clause stand part

**Clause 93: Climate change levy: exemptions: mineralogical & metallurgical processes etc.**

Clause stand part + Schedule 16 stand part

**Schedule 16: Climate change levy: exemptions for mineralogical and metallurgical processes etc.**

**Martin Caton  
Mr Gary Streeter**

**Chairs  
12 May 2014**