

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 29 April 2014 at 8.55 am and 2.00 pm

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

Clause 2: Basic rate limit for 2015-16 and personal allowances from 2015

NC1 + NC2 + NC3 + Clause stand part

Clause 3: The starting rate for savings and the savings rate limit

2 + Clause stand part

Clause 4: Indexation of limits and allowances under ITA 2007

3 + Clause stand part

Clause 8: Annual exempt amount for 2014-15

NC4 + Clause stand part + Clause 9 stand part

Clause 9: Annual exempt amount for 2015-16 onwards

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

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

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

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**