

FINANCE 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 10 June 2014 at 9.10 am and 2.00 pm

Chairs' provisional selection and grouping of Amendments (to Schedule 32)

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 stand part + Clauses 76 to 80 stand part +
Schedule 14 stand part + Clauses 81 to 85 stand
part + Schedule 15 stand part

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

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

**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**

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

Clause 86: HGV road user levy: rates tables

Clause stand part + Clause 87 stand part

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

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

Clause stand part + Clause 89 stand part

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

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

Clause stand part + Clause 91 Stand part + 25 + Clause
92 stand part + Clause 93 stand part + Schedule 16
stand part

**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**

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

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

Clause 94: Rates of landfill tax

Clause 95: Goods carried as stores

**Schedule 17: Goods shipped or carried as stores on
ships or aircraft**

**Clause 96: Penalties under section 26 of FA 2003:
extension to excise duty**

Clause 97: VAT: special schemes

Clause stand part + Clauses 98 to 100 stand part +
Schedule 18 stand part

Clause 98: VAT: place of belonging

**Clause 99: VAT: place of supply orders:
disapplication of transitional provision**

Clause 100: VAT: supply of services through agents

Schedule 18: Supplies of electronic, broadcasting and telecommunication services: special accounting schemes

Clause 101: VAT: refunds to health service bodies

Clause 102: VAT: prompt payment discounts

Clause 103: ATED: reduction in threshold from 1 April 2015

Clause stand part + Clause 104 stand part

Clause 104: ATED: further reduction in threshold from 1 April 2016

Clause 105: SDLT: threshold for higher rate applying to certain transactions

Clause 106: SDLT: charities relief

Clause stand part + Schedule 19 stand part

Schedule 19: SDLT: charities relief

Clause 107: Abolition of SDRT on certain dealings in collective investment schemes

26 + Clause stand part

Clause 108: Abolition of stamp duty and SDRT: securities on recognised growth markets

Clause stand part + Schedule 20 stand part

Schedule 20: Abolition of stamp duty and SDRT: securities on recognised growth markets

Clause 109: Temporary statutory effect of House of Commons resolution

Clause 110: Inheritance tax

Clause stand part + Schedule 21 stand part

Schedule 21: Inheritance tax

Clause 111: Gifts to the nation: estate duty

Clause 113: Bank levy: miscellaneous changes

27 + Clause stand part + Schedule 22 stand part

Schedule 22: The bank levy: miscellaneous changes

Clause 114: Rates of gaming duty

Clause 115: Rate of bingo duty

Clause stand part + Clause 116 stand part

Clause 116: Exemption from bingo duty: small-scale amusements provided commercially

Clause 117: Rates of machine games duty

52 + Clause stand part

Clause 118: General betting duty

Clause stand part + Clauses 119 to 165 stand part + Govt 28 + Govt 29 + Clause 166 stand part + Govt 30 + Govt 31 + Clause 167 stand part + Clauses 168 to 170 stand part + Schedule 23 stand part + Clauses 171 to 189 stand part + Schedule 24 stand part + Clause 190 stand part + Schedule 25 stand part + Clause 191 stand part

Clause 192: Overview of Part 4

Clause stand part + Clauses 193 to 202 stand part + Schedule 26 stand part + Clauses 203 to 208 stand part + Schedule 27 stand part + Clauses 209 to 211 stand part + Schedule 29 stand part

Clause 212: Circumstances in which an accelerated payment notice may be given

Govt 32 to 34 + Clause stand part + Clauses 213 to 221 stand part + Govt 36 to 38 + Schedule 28 stand part + Govt 35 + Clause 222 stand part + Clauses 223 to 226 stand part

**Martin Caton
Mr Gary Streeter**

**Chairs
9 June 2014**