

Finance Bill - Analysis on the application of Standing Order No. 83L of the Standing Orders of the House of Commons relating to Public Business in respect of Government amendments tabled for Report stage

1. The following is the Department's assessment of the Bill and Government amendments tabled to the Bill for consideration at Report Stage.
2. The government amendments tabled for Report Stage would not alter the territorial application of the provisions of the bill. Nor would any of those amendments alter any of the existing provisions of the bill that apply to particular parts of the United Kingdom only so as to affect the Government's previous analysis as to whether corresponding provision would be within the legislative competence of the Scottish Parliament, the National Assembly for Wales or the Northern Ireland Assembly.
3. The government has tabled a new clause exempting certain payments topping up Northern Irish social security benefits from income tax. This new clause will apply to taxpayers in the whole of the United Kingdom. The Northern Ireland Assembly does not have competence to legislate for this exemption.