

## FINANCE BILL

(except Clauses 7 to 18, 41 to 44, 65 to 81, 129, 132 to 136 and 144 to 154 and Schedules 2, 3, 11 to 14 and 18 to 22 and certain new clauses and new schedules)

### PUBLIC BILL COMMITTEE

Thursday 7 July 2016 at 11.30 am and 2 pm

#### Chairs' provisional selection and grouping of Amendments

*(Note: this list indicates the Chairs' proposed grouping for debate of amendments, new clauses and clauses and schedules of the Bill)*

#### VAT

**Clause 111 (VAT: power to provide for persons to be eligible for refunds)**

**Clause 112 (VAT: representatives and security)**

Clause 112 stand part + Clause 113 stand part

**Clause 113 (VAT: joint and several liability of operators of online marketplaces)**

**Clause 114 (VAT: Isle of Man charities)**

**Clause 115 (VAT: women's sanitary products)**

1 + 2 + 5 + Clause 115 stand part

#### Stamp duty land tax

**Clause 116 (SDLT: calculating tax on non-residential and mixed transactions)**

Clause 116 stand part + Clause 121 stand part

**Clause 117 (SDLT: higher rates for additional dwellings etc)**

Gov 29 + Gov 30 to 42 + Clause 117 stand part

**Clause 118 (SDLT higher rate: land purchased for commercial use)**

Clause 118 stand part + Clauses 119 and 120 and 123 to 125 stand part

**Clause 119 (SDLT higher rate: acquisition under regulated home reversion plan)**

**Clause 120 (SDLT higher rate: properties occupied by certain employees etc)**

**Clause 121 (SDLT: minor amendments of section 55 of FA 2003)**

**Clause 122 (SDLT: property authorised investment funds and co-ownership authorised contractual schemes)**

Clause 122 stand part + Schedule 16 stand part

#### Annual tax on enveloped dwellings

**Clause 123 (ATED: regulated home reversion plans)**

**Clause 124 (ATED: properties occupied by certain employees etc)**

**Clause 125 (ATED: alternative property finance - land in Scotland)**

#### Stamp duty and stamp duty reserve tax

**Clause 126 (Stamp duty: transfers to depositaries or providers of clearance services)**

Clause 126 stand part + Clause 127 stand part

**Clause 127 (SDRT: transfers to depositaries or providers of clearance services)**

#### Petroleum revenue tax

**Clause 128 (Petroleum revenue tax: rate)**

#### Landfill tax

**Clause 130 (Landfill tax: rates from 1 April 2017)**

Clause 130 stand part + Clause 131 stand part

**Clause 131 (Landfill tax: rates from 1 April 2018)**

#### Air passenger duty

**Clause 137 (APD: rates from 1 April 2016)**

Vehicle excise duty

**Clause 138 (VED: rates for light passenger vehicles, light goods vehicles, motorcycles etc)**

**Clause 139 (VED: extension of old vehicles exemption from 1 April 2017)**

Other excise duties

**Clause 140 (Gaming duty: rates)**

**Clause 141 (Fuel duties: aqua methanol etc)**

Clause 141 stand part + Schedule 17 stand part

**Clause 142 (Tobacco products duty: rates)**

**Clause 143 (Alcoholic liquor duties: rates)**

Assessment and returns

**Clause 155 (Simple assessments)**

Clause 155 stand part + Schedule 23 and Clauses 156 and 157 stand part

**Clause 156 (Time limit for self assessment tax returns)**

**Clause 157 (HMRC power to withdraw notice to file a tax return)**

Judgment debts

**Clause 158 (Rate of interest applicable to judgment debts etc: Scotland)**

Clause 158 stand part + Clauses 159 and 160 stand part

**Clause 159 (Rate of interest applicable to judgment debts etc: Northern Ireland)**

**Clause 160 (Rate of interest applicable to judgment debts etc: England and Wales)**

Enforcement powers

**Clause 161 (Gift aid: power to impose penalties on charities and intermediaries)**

**Clause 162 (Proceedings under customs and excise Acts: prosecuting authority)**

**Clause 163 (Detention and seizure under CEMA 1979: notice requirements etc)**

**Clause 164 (Data-gathering powers: providers of payment or intermediary services)**

Clause 164 stand part + Clause 165 stand part

**Clause 165 (Data-gathering powers: daily penalties for extended default)**

Payment

**Clause 166 (Extension of provisions about set-off to Scotland)**

Raw tobacco

**Clause 167 (Raw tobacco approval scheme)**

State aids granted through provision of tax advantages

**Clause 168 (Powers to obtain information about certain tax advantages)**

Clause 168 stand part + Schedule 24 and Clauses 169 and 170 stand part

**Clause 169 (Power to publish state aid information)**

**Clause 170 (Information powers: supplementary)**

Qualifying transformer vehicles

**Clause 171 (Qualifying transformer vehicles)**

Office of Tax Simplification

**Clause 172 (Office of Tax Simplification)**

Clause 172 stand part + 140 + 141 + Schedule 25 stand part + 142 + Clause 173 stand part + 137 + 138 + Clause 174 stand part + 139 + Clauses 175 to 177 stand part

**Clause 173 (Functions of the OTS: general)**

**Clause 174 (Functions of the OTS: reviews and reports)**

**Clause 175 (Annual report)**

**Clause 176 (Review of the OTS)**

**Clause 177 (Commencement)**

Final provisions

**Clause 178 (Interpretation)**

**Clause 179 (Short title)**

New clauses

Gov NC10

Gov NC11 to NC17

NC1

NC4

NC5

**Sir Roger Gale  
George Howarth  
Chairs**

**6 July 2016**