

FINANCE BILL

(except Clauses 5, 15 and 25 and certain new clauses and new schedules)

PUBLIC BILL COMMITTEE

Tuesday 17 October 2017 at 9.25 am and 2.00 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)

Income tax: employment and pensions

Clause 1 (Taxable benefits: time limit for making good)

Clause 1 stand part

Clause 2 (Taxable benefits: ultra-low emission vehicles)

13 + Clause 2 stand part

Clause 3 (Pensions advice)

14 + 11 + 15 + Clause 3 stand part

Clause 4 (Legal expenses etc)

16 + Clause 4 stand part

Clause 6 (PAYE settlement agreements)

Clause 6 stand part

Clause 7 (Money purchase annual allowance)

17 + Clause 7 stand part

Income tax: investments

Clause 8 (Dividend nil rate for tax year 2018-19 etc)

18 + Clause 8 stand part

Clause 9 (Life insurance policies: recalculating gains on part surrenders etc)

19 + Clause 9 stand part

Clause 10 (Personal portfolio bonds)

Clause 10 stand part

Clause 11 (EIS and SEIS: the no pre-arranged exits requirement)

Clause 11 stand part + Clause 12 stand part + Clause 13 stand part

Clause 12 (VCTs: follow on funding)

Clause 13 (VCTs: exchange of non-qualifying shares and securities)

Clause 14 (social investment tax relief)

Clause 14 stand part + 20 + Schedule 1 stand part

Schedule 1 (Social investment tax relief)

Income tax: trading and property businesses

Clause 16 (Calculation of profits of trades and property businesses)

Clause 16 stand part + Schedule 2 stand part

Schedule 2 (Trades and property businesses: calculation of profits)

Clause 17 (Trading and property allowances)

Clause 17 stand part + 21 + Schedule 3 stand part

Schedule 3 (Trading and property allowances)

Corporation tax

Clause 18 (Carried forward losses)

Clause 18 stand part + 22 + 23 + Schedule 4 stand part + Clause 19 stand part

Schedule 4 (Relief for carried-forward losses)

Clause 19 (Losses: counteraction of avoidance arrangements)

Clause 20 (Corporate interest restriction)

Clause 20 stand part + 5 + 6 + Schedule 5 stand part

Schedule 5 (Corporate interest restriction)

Clause 21 (Museum and gallery exhibitions)

Clause 21 stand part + Schedule 6 stand part

**Schedule 6 (Relief for production of
museum and gallery exhibitions)**

Clause 22 (grassroots sport)

Clause 22 stand part

**Clause 23 (Profits from the exploitation of
patents: cost-sharing arrangements)**

Clause 23 stand part

Clause 24 (Hybrid and other mismatches)

Clause 24 stand part

**Schedule 7 (Trading profits taxable at the
Northern Ireland rate)**

Schedule 7 stand part

Chargeable gains

**Clause 26 (Elections in relation to assets
appropriated to trading stock)**

Clause 26 stand part

**Clause 27 (Substantial shareholding
exemption)**

Clause 27 stand part + Gov 1 + Gov 2 +
Clause 28 stand part

**Clause 28 (Substantial shareholding
exemption: institutional investors)**

**George Howarth
Charles Walker
Chairs**

16 October 2017