

FINANCE BILL

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

PUBLIC BILL COMMITTEE

Tuesday 24 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)

Indirect taxes

Clause 43 (Air passenger duty: rates of duty from 1 April 2018)

Clause 43 stand part

Clause 44 (Petroleum revenue tax: elections for oil fields to become non-taxable)

Clause 44 stand part

Clause 45 (Gaming duty: rates)

Clause 45 stand part

Clause 46 (Remote gaming duty: freeplay)

Clause 46 stand part

Clause 47 (Tobacco products manufacturing machinery: licensing scheme)

Clause 47 stand part

Fulfilment businesses

Clause 48 (Carrying on a third country goods fulfilment business)

Clause 48 stand part + Clauses 49 to 55 stand part + Schedule 13 stand part + Clauses 56 to 59 stand part + NC5

Clause 49 (Requirement for approval)

Clause 50 (register of approved persons)

Clause 51 (Regulation relating to approval, registration etc.)

Clause 52 (Disclosure of information by HMRC)

Clause 53 (Offence)

Clause 54 (Forfeiture)

Clause 55 (Penalties)

Schedule 13 (Third country goods fulfilment businesses: penalty)

Clause 56 (Appeals)

Clause 57 (Regulations)

Clause 58 (Interpretation)

Clause 59 (Commencement)

Reporting and record-keeping

Clause 60 (Digital reporting and record-keeping for income tax etc)

37 + 7 + 8 + 39 + 33 + 40 + Clause 60 stand part + 34 + Clause 61 stand part + Schedule 14 stand part + 35 + 38 + 36 + 10 + Clause 62 stand part

Clause 61 (Digital reporting and record-keeping for income tax etc: further amendments)

Schedule 14 (Digital reporting and record-keeping for income tax etc: further amendments)

Clause 62 (Digital reporting and record-keeping for VAT)

Enquiries

Clause 63 (Partial closure notices)

Clause 63 stand part + Schedule 15 stand part

Schedule 15 (Partial closure notices)

Avoidance etc

Clause 64 (Errors in taxpayers' documents)

Clause 64 stand part

Clause 65 (Penalties for enablers of defeated tax avoidance)

Clause 65 stand part + 41 + 42 + Schedule 16 stand part

Schedule 16 (Penalties for enablers of defeated tax avoidance)

Clause 66 (Disclosure of tax avoidance schemes: VAT and other indirect taxes)

Clause 66 stand part + Schedule 17 stand part

Schedule 17 (Disclosure of tax avoidance schemes: VAT and other indirect taxes)

Clause 67 (Requirement to correct certain offshore tax non-compliance)

Clause 67 stand part + Schedule 18 stand part

Schedule 18 (Requirement to correct certain offshore tax non-compliance)

Clause 68 (Penalty for transactions connected with VAT fraud etc)

Clause 68 stand part

Information

Clause 69 (Data-gathering from money service businesses)

43 + Clause 69 stand part

Final

Clause 70 (Northern Ireland welfare payments: updating statutory reference)

Clause 70 stand part

Clause 71 (Interpretation)

Clause 71 stand part

Clause 72 (Short title)

Clause 72 stand part

New Clauses and New Schedules

NC2

**George Howarth
Charles Walker
Chairs**

23 October 2017