

FINANCE (NO. 2) BILL

(except Clauses 8, 33, 40 and 41, Schedules 9 and 11 and certain new clauses and new schedules)

PUBLIC BILL COMMITTEE

Tuesday 9 January 2018 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)

Programme Motion

Motion + (a) + (b) + (c)

Income tax and corporation tax: charge

Clause 1 (Income tax charge for tax year 2018-19)

Clause 1 stand part

Clause 2 (Corporation tax charge for financial year 2019)

Clause 2 stand part

Income tax: rates and allowances

Clause 3 (Main rates of income tax for tax year 2018-19)

Clause 3 stand part + Clause 4 stand part + NC10

Clause 4 (Default and savings rates of income tax for tax year 2018-19)

Clause 5 (Starting rate limit for savings for tax year 2018-19)

Clause 5 stand part

Clause 6 (Transfer of tax allowance after death of spouse or civil partner)

Clause 6 stand part + NC3

Employment

Clause 7 (Deduction from seafarers' earnings)

Clause 7 stand part

Clause 9 (Benefits in kind: diesel cars)

Clause 9 stand part + NC5

Clause 10 (Termination payments: foreign service)

Clause 10 stand part

Disguised remuneration

Clause 11 (Employment income provided through third parties)

Clause 11 stand part + 34 to 38 + Schedule 1 stand part + Clause 12 stand part + Schedule 2 stand part

Schedule 1 (Employment income provided through third parties)

Clause 12 (Trading income provided through third parties)

Schedule 2 (Trading income provided through third parties: loans etc outstanding on 5 April 2019)

Pensions

Clause 13 (Pension schemes)

Clause 13 stand part + 39 to 44 + Schedule 3 stand part

Schedule 3 (Pension schemes)

Investments

Clause 14 (EIS, SEIS and VCT reliefs: risk to capital)

Clause 14 stand part + Clause 15 stand part + Clause 16 stand part + Schedule 4 stand part + Clause 17 stand part + Gov 1 + Schedule 5 stand part + NC6 + NC7 + NC8

Clause 15 (EIS, SI and VCT reliefs: relevant investments)

Clause 16 (EIS and VCT reliefs: knowledge-intensive companies)

Schedule 4 (EIS and VCT reliefs: knowledge-intensive companies)

Clause 17 (VCTs: further amendments)

Schedule 5 (Venture capital trusts: further amendments)

Partnerships

Clause 18 (Partnerships)

Clause 18 stand part + Schedule 6 stand part

Schedule 6 (Partnerships)

Corporation tax

Clause 19 (Research and development expenditure credit)

Clause 19 stand part + NC4 + NC9

Clause 20 (Intangible fixed assets: realisation involving non-monetary receipt)

Clause 20 stand part + Clause 21 stand part

Clause 21 (Intangible fixed assets: transactions between related parties)

Clause 22 (Oil activities: tariff receipts etc)

Clause 22 stand part

Clause 23 (Hybrid and other mismatches)

Clause 23 stand part + Schedule 7 stand part

Schedule 7 (Hybrid and other mismatches)

Clause 24 (Corporate interest restriction)

Clause 24 stand part + Schedule 8 stand part

Schedule 8 (Corporate interest restriction)

Clause 25 (Education Authority of Northern Ireland)

Clause 25 stand part

Chargeable gains

Clause 26 (Freezing of indexation allowance for gains chargeable to corporation tax)

Clause 26 stand part

Clause 27 (Assets transfer to non-resident company: reorganisation of share capital etc)

Clause 27 stand part

Clause 28 (Depreciatory transactions within a group of companies)

Clause 28 stand part

Capital allowances

Clause 29 (First-year tax credits)

Clause 29 stand part

Double taxation relief

Clause 30 (Reduction of relief in cases where losses relieved sideways etc)

Clause 30 stand part + Clause 31 stand part

Clause 31 (Countering effect of avoidance arrangements)

Clause 32 (Double taxation arrangements specified by Order in Council)

Clause 32 stand part

Miscellaneous

Clause 34 (Debt traded on a multilateral trading facility)

Clause 34 stand part

Clause 35 (Settlements: anti-avoidance etc)

Clause 35 stand part + Gov 2 to Gov 32 + Schedule 10 stand part

Schedule 10 (Settlements: anti-avoidance etc)

Clause 36 (Fixed rate deduction for expenditure on vehicles etc)

Clause 36 stand part

Clause 37 (Carried interest)

Clause 37 stand part + NC2

Value added tax

Clause 38 (Online marketplaces)

Clause 38 stand part

Clause 39 (VAT refunds to public authorities)

Clause 39 stand part + NC1

Landfill tax

Clause 42 (Landfill tax: disposals not made at landfill sites, etc)

Clause 42 stand part + Schedule 12 stand part

Schedule 12 (Landfill tax: disposals not made at landfill sites, etc)

Excise duties

Clause 43 (Air passenger duty: rates of duty from 1 April 2019)

Clause 43 stand part

Clause 44 (VED: rates for light passenger vehicles, light goods vehicles, motorcycles etc)

Clause 44 stand part

Clause 45 (Tobacco products duty: rates)

Clause 45 stand part

Customs enforcement powers

Clause 46 (Power to enter premises and inspect goods)

Clause 46 stand part

Clause 47 (Power to search vehicles or vessels)

Clause 47 stand part

Updating of statutory references

Clause 48 (CO2 emissions figures etc)

Clause 48 stand part

Final

Clause 49 (Interpretation)

Clause 49 stand part

Clause 50 (Short title)

Clause 50 stand part

New Clauses

New Schedules

Not selected

- 45 (creates a charge not sanctioned by resolution)
- 33 (outside the scope of founding resolution 34).

**Sir Roger Gale
Albert Owen
Chairs**

8 January 2018

 #FinanceBill