

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

Thursday 11 January 2018 at 11.30 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)

Partnerships

Clause 18 (Partnerships)

Clause 18 stand part + 50 + 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 + 49 + Schedule 7 stand part

Schedule 7 (Hybrid and other mismatches)

Clause 24 (Corporate interest restriction)

Clause 24 stand part + Gov 46 + Gov 47 + 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)

48 + Clause 26 stand part

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

Clause 27 stand part + NC11

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 + NC12

Double taxation relief

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

Clause 30 stand part + Clause 31 stand part + NC13

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**

10 January 2018

 #FinanceBill