

FINANCE (NO. 3) BILL

(except Clause 5, 6, 8 to 10, 15, 16, 19, 20, 22, 23, 38 to 42, 46, 47, 61, 62, 68 to 78, 83, 89 and 90, Schedules 3, 4, 7, 8, 15 and 18 and certain new Clauses and new Schedules)

PUBLIC BILL COMMITTEE

Tuesday 4 December 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)

Capital allowances

Clause 32 (First-year allowances and first-year tax credits)

73 + 74 to 78 + Clause 32 stand part

Clause 33 (First-year allowance: expenditure on electric vehicle charge points)

Clause 33 stand part

Clause 34 (Qualifying expenditure: buildings, structures and land)

79 + Clause 34 stand part + NC2 + NC5

Stamp duty land tax

Clause 43 (Higher rates of tax for additional dwellings etc)

Clause 43 stand part + NC10 + NC11 + NC12

Clause 44 (Exemption for financial institutions in resolution)

Clause 44 stand part + 90 + Clause 48 stand part

Clause 45 (Changes to periods for delivering returns and paying tax)

95 + Clause 45 stand part + NC13

Leases

Clause 35 (Changes to accounting standards etc)

Clause 35 stand part + Schedule 13 stand part

Schedule 13 (Leases: changes to accounting standards etc)

Stamp duty and SDRT

Clause 48 (Stamp duty: exemption for financial institutions in resolution)

Clause 49 (Stamp duty and SDRT: exemptions for share incentives plans)

91 + Clause 49 stand part

Oil activities and petroleum revenue tax

Clause 36 (Oil activities: transferable tax history)

Clause 36 stand part + 84 + 81 + 89 + 85 to 87 + Schedule 14 stand part + Clause 37 stand part

Schedule 14 (Oil activities: transferable tax history)

Clause 37 (Petroleum revenue tax: pots-transfer decommissioning expenditure)

Value added tax

Clause 50 (Duty of customers to account for tax on supplies)

92 + Clause 50 stand part

Clause 51 (Treatment of vouchers)

Clause 51 stand part + Schedule 16 stand part + NC8 + NC9

Schedule 16 (VAT treatment of vouchers)

Clause 52 (Groups: eligibility)

Clause 52 stand part + 93 + 94 + Schedule 17 stand part

Schedule 17 (VAT groups: eligibility)

Alcohol

Clause 53 (Rates of duty on cider, wine and made-wine)

96 + 103 + Clause 53 stand part + 97 + 98 +
99 + Clause 54 stand part

Clause 54 (Excise duty on mid-strength cider)

Tobacco

Clause 55 (Rates)

100 + Clause 55 stand part

Clause 56 (Tobacco for heating)

101 + 102 + Clause 56 stand part

Not selected:

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| NC1 | Invites repetition of debate in CwH |
| NC6 | Outside scope of resolutions |
| NC7 | Outside scope of resolutions |

**Ms Nadine Dorries
Mr George Howarth**

Chairs

3 December 2018