

## 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 11 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)*

#### Time limits for assessments etc

##### **Clause 79 (Offshore matters or transfers: income tax and capital gains)**

105 + 139 + 140 + 106 + 107 + 141 to 143 + Clause 79 stand part + 144 + 145 + Clause 80 stand part

##### **Clause 80 (Offshore matters or transfers: inheritance tax)**

#### Security deposits

##### **Clause 81 (Construction industry scheme and corporation tax etc)**

146 + 147 + 148 + Clause 81 stand part

#### International agreements

##### **Clause 82 (Resolution of double taxation disputes)**

137 + 138 + 149 + 150 + Clause 82 stand part

#### Payment of unlawful advance corporation tax

##### **Clause 84 (Interest in respect of unlawful ACT)**

151 + 152 + Clause 84 stand part + Clause 85 stand part

##### **Clause 85 (Section 84: supplementary)**

#### Voluntary returns

##### **Clause 86 (voluntary returns)**

153 + 154 + 155 + Clause 86 stand part

#### Interest

##### **Clause 87 (Interest under section 178 of FA 1989 and section 101 of FA 2009)**

Clause 87 stand part + NC15 to NC17

#### Regulatory capital securities

##### **Clause 88 (Regulatory capital securities and hybrid capital instruments)**

Clause 88 stand part + 156 + 158 + Schedule 19 stand part

##### **Schedule 19 (Taxation of hybrid capital instruments)**

#### Other

##### **Clause 91 (Interpretation)**

Clause 91 stand part + Clause 92 stand part

##### **Clause 92 (Short title)**

#### New Clauses

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##### Not selected:

157	Inconsistent with context of provision
NC1	Invites repetition of debate in CwH
NC6	Outside scope of resolutions
NC7	Outside scope of resolutions
NC14	Inconsistent with context of provision

**Ms Nadine Dorries  
Mr George Howarth**

**Chairs**

**10 December 2018**