

MONDAY 19 NOVEMBER 2018

FINANCE (NO. 3) BILL (Clauses 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)

Committee of the whole House

Chairman of Ways and Means's provisional selection of Amendments

DAY 1: MONDAY 19 NOVEMBER 2018

Tax thresholds and reliefs

Clauses 5, 6, 8 to 10 (income tax thresholds and reliefs); Clause 38 and Schedule 15 (entrepreneurs' relief); Clauses 39 to 42 (miscellaneous reliefs and stamp duty land tax); new Clauses and new Schedules relating to tax thresholds or reliefs

6 [SNP] + Clause 5 stand part + Clause 6 stand part + Clauses 8 to 10 stand part
+ Clause 38 stand part + Schedule 15 stand part + Clauses 39 to 42 stand part
+ NC1 [Opposition] + NC2 [Opposition] + NC3 [Opposition] + NC7 [SNP] + NC8 [SNP]
+ NC9 [SNP] + NC18 [Abrahams] + NC19 [SNP]

[Three hours from commencement of proceedings on the Bill]

Carbon emissions tax, amendments to tax legislation in consequence of EU withdrawal and emissions reduction trading scheme: preparatory expenditure

Clauses 68 to 78 (carbon emissions tax); Clause 89 (minor amendments in consequence of EU withdrawal); Clause 90 (emissions reduction trading scheme: preparatory expenditure); new Clauses and new Schedules relating to the subject matter of those Clauses

Clause 68 stand part + Clauses 69 to 77 stand part + 10 [SNP] + Clause 78 stand part
+ 14 [Umunna] + 15 [Opposition] + 22 [Opposition] + 7 [SNP] + 20 [Opposition]
+ 2 [Opposition] + Clause 89 stand part + 8 [SNP] + 9 [SNP] + Clause 90 stand part
+ NC10 [SNP] + NC11 [SNP] + NC17 [Opposition]

[Six hours from commencement of proceedings on the Bill]

[P.T.O. for Day Two grouping and selection]

DAY 2: TUESDAY 20 NOVEMBER 2018

Rate of remote gaming duty, and changes to gaming duty

Clause 61 (remote gaming duty: rate); Clause 62 and Schedule 18 (gaming duty); new Clauses and new Schedules relating to remote gaming duty and gaming duty

Govt 16 + 11 [Harris] + Govt 17 + 12 [Harris] + 13 [Harris] + Clause 61 stand part
+ Clause 62 stand part + Schedule 18 stand part + NC12 [SNP] + NC 13 [SNP] + NC16
[Harris]

[Three hours after commencement of proceedings on the Bill

Tax avoidance and evasion

Clause 15 and Schedule 3 (Offshore receipts in respect of intangible property); Clause 16 and Schedule 4 (Profit fragmentation); Clauses 19 and 20 (hybrid and other mismatches; controlled foreign companies); Clause 22 and Schedule 7 (payment of CGT exit charges); Clause 23 and Schedule 8 (corporation tax exit charges); Clauses 46 and 47 (stamp duty and stamp duty reserve tax); Clause 83 (international tax enforcement: disclosable arrangements); new Clauses and new Schedules relating to tax avoidance and evasion

Clause 15 stand part + Schedule 3 stand part + Clause 16 stand part + Schedule 4 stand part
+ Clause 19 stand part + 19 [Opposition] + Clause 20 stand part
+ Clauses 21 and 22 stand part + 3 [Opposition] + 4 [Opposition] + Schedule 7 stand part
+ Clause 23 stand part + Schedule 8 stand part + Clauses 46 and 47 stand part
+ 23 [Opposition] + Clause 83 stand part + NC5 [Opposition] + NC6 [Opposition]
+ NC14 [SNP] + NC15 [SNP]

[Six hours after commencement of proceedings on the Bill

19 November 2018

By order of the Chairman of Ways and Means

 #FinanceBill