

TUESDAY 20 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 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
+ Clause 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