

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

Thursday 29 November 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)

Chargeable gains: interests in UK land etc

Clause 14 (Disposals of UK land etc: payments on account of capital gains)

Clause 14 stand part + 31 + 32 + 33 +
Schedule 2 stand part

Schedule 2 (Returns for disposals of UK land etc)

International matters

Clause 17 (Non-UK resident companies carrying on UK property businesses etc)

Clause 17 stand part + 39 + 35 + 38 +
Schedule 5 stand part + NC4

Schedule 5 (Non-UK resident companies carrying on UK property businesses etc)

Clause 18 (Diverted profits tax)

Clause 18 stand part + 46 + 37 + 40 to 43 + 45
+ Schedule 6 stand part

Schedule 6 (Diverted profits tax)

Clause 21 (Permanent establishments: preparatory or auxiliary activities)

47 + 48 + Clause 21 stand part

Clause 24 (Group relief etc: meaning of "UK related" company)

51 + 52 to 54 + Clause 24 stand part

Corporation tax: miscellaneous

Clause 25 (Intangible fixed assets: exceptions to degrouping charges etc)

Clause 25 stand part

Clause 26 (Corporation tax relief for carried-forward losses)

Clause 26 stand part + Schedule 9 stand part

Schedule 9 (Corporation tax relief for carried-forward losses)

Clause 27 (Corporate interest restriction)

Clause 27 stand part + Schedule 10 stand part

Schedule 10 (Corporate interest restriction)

Clause 28 (Debtor relationships of company where money lent to connected companies)

Clause 28 stand part + Schedule 11 stand part

Schedule 11 (Eliminating tax mismatch for certain debt)

Capital allowances

Clause 29 (Construction expenditure on buildings and structures)

57 + 58 to 60 + Clause 29 stand part

Clause 30 (Special rate expenditure on plant and machinery)

61 + 62 to 65 + Clause 30 stand part

Clause 31 (Temporary increase in annual investment allowance)

66 + 67 to 71 + Clause 31 stand part +
Schedule 12 stand part

Schedule 12 (Annual investment allowance: periods straddling 1 January 2019 or 1 January 2021)

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 34 (Qualifying expenditure: buildings, structures and land)

79 + Clause 34 stand part + NC2 + NC5

Leases

Clause 35 (Changes to accounting standards etc)

Clause 35 stand part + Schedule 13 stand part

Schedule 13 (Leases: changes to accounting standards etc)

Not selected:

36 Inconsistent with context of provision

44 Outside scope of resolution

49 Outside scope of resolution

50 Inconsistent with context of provision

55 Inconsistent with context of provision

56 Inconsistent with context of provision

72 Outside scope of resolutions

NC1 Invites repetition of debate in CwH

NC6 Outside scope of resolutions

NC7 Outside scope of resolutions

**Ms Nadine Dorries
Mr George Howarth**

Chairs

28 November 2018