



HOUSE OF COMMONS

Monday 19 April 2021

Votes and Proceedings

The House met at 2.30 pm.

Prayers

- 1 Questions to the Secretary of State for Housing, Communities and Local Government
- 2 Statements: (1) COVID-19 update (Secretary Matt Hancock)
(2) European football proposal (Secretary Oliver Dowden)
- 3 Finance (No. 2) Bill (Ways and Means) (Freeports (stamp duty land tax))

Resolved, That—

(1) The provision made by Resolution 65 of the House of 9 March 2021 (freeports (stamp duty land tax)) be varied and supplemented as follows.

(2) In the section 61A of the Finance Act 2003 (relief for freeport tax sites) inserted by paragraph (2) of that Resolution, in subsection (2), after paragraph (c) (but before the “and” at the end) insert—

“(ca) Part 3A makes provision about cases involving alternative finance arrangements,”.

(3) In section 81(1A) of that Act (further return where relief withdrawn), in the paragraph (aa) inserted by paragraph (3)(a) of that Resolution, at the end insert “other than in a case to which paragraph 10A of that Schedule (alternative finance arrangements) applies,”.

(4) In section 81ZA of that Act (alternative finance arrangements: return where relief withdrawn)—

(a) in subsection (1), after “arrangements)” insert “or under Part 3 of Schedule 6C (relief for freeport tax sites) in a case to which paragraph 10A of that Schedule (alternative finance arrangements) applies”,

(b) in subsection (3), at the end insert—

“(c) where the relief was given under Part 2 of Schedule 6C, the last day in the control period on which the qualifying freeport land is used exclusively in a qualifying manner.”, and

(c) after subsection (6) insert—

“(6A) Terms used in paragraph (c) of subsection (3) which are defined for the purposes of Schedule 6C have the same meaning in that paragraph as they have in that Schedule (as modified by paragraph 10A of that Schedule).”

- (6B) Paragraph 10 of Schedule 6C (as modified by paragraph 10A of that Schedule) applies for the purposes of subsection (3)(c) as it applies for the purposes of paragraph 8 of that Schedule."
- (5) In section 85 of that Act (liability for tax), after "arrangements)" insert "or under Part 3 of Schedule 6C (relief for freeport tax sites) in a case to which paragraph 10A of that Schedule (alternative finance arrangements) applies".
- (6) In section 86 of that Act (payment of tax)—
- (a) in subsection (2), in the paragraph (zb) inserted by paragraph (4) of that Resolution, at the end insert "other than in a case to which paragraph 10A of that Schedule (alternative finance arrangements) applies," and
- (b) in subsection (2A), after "arrangements)" insert "or under Part 3 of Schedule 6C (relief for freeport tax sites) in a case to which paragraph 10A of that Schedule (alternative finance arrangements) applies".
- (7) In section 87 of that Act (interest on unpaid tax)—
- (a) in the paragraph (azaa) inserted by paragraph (5) of that Resolution, after "sites)," insert "other than in a case to which paragraph 10A of that Schedule (alternative finance arrangements) applies," and
- (b) after that paragraph insert—
- "(azab) in the case of an amount payable because relief is withdrawn under Part 3 of Schedule 6C (relief for freeport tax sites) in a case to which paragraph 10A of that Schedule (alternative finance arrangements) applies, the date which is the date of the disqualifying event for the purposes of section 81ZA (see subsection (3) of that section);".
- (8) In the Schedule 6C to that Act (relief for freeport tax sites) inserted by paragraph (6) of that Resolution, after Part 3 insert—

"PART 3A

ALTERNATIVE FINANCE ARRANGEMENTS

Cases involving alternative finance arrangements

10A (1) This paragraph applies where either of the following applies—

- (a) section 71A (land sold to financial institution and leased to person), or
- (b) section 73 (land sold to financial institution and re-sold to person).

(2) This paragraph applies for the purposes of determining—

- (a) whether relief is available under Part 2 of this Schedule for the first transaction, and
- (b) whether relief allowed for the first transaction is withdrawn under Part 3 of this Schedule.

(3) For those purposes this Schedule has effect as if—

- (a) references to the purchaser were references to the relevant person, and
- (b) the reference in paragraph 3(2)(d) to land held (as stock of the business) for resale without development or redevelopment were a reference to land held in that manner by the relevant person.

(4) The first transaction does not qualify for relief under Part 2 of this Schedule except where it does so by virtue of this paragraph.

(5) In this paragraph—

“the first transaction” has the same meaning as in section 71A or 73 (as appropriate);

“the relevant person” means the person, other than the financial institution, who entered into the arrangements mentioned in section 71A(1) or 73(1) (as appropriate).”

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.—(*Jesse Norman.*)

4 Finance (No. 2) Bill: Committee of the whole House (first day)

The House resolved itself into a Committee (Programme Order, 13 April).

(In the Committee)

Clause 1 (Income tax charge for tax year 2021–22)

Question put, That the Clause stand part of the Bill.

Clause agreed to.

Clauses 2 to 4 agreed to.

Clause 5 (Basic rate limit and personal allowance for future tax years)

Question put, That the Clause stand part of the Bill.

The Committee divided.

Division No. 261

Ayes: 356 (Tellers: Maria Caulfield, James Morris)

Noes: 224 (Tellers: Jeff Smith, Bambos Charalambous)

Question accordingly agreed to.

Clauses 24 to 26, 28, 31 to 33, 40 and 86 agreed to.

Motion made and Question put, That New Clause NC10 be read a second time.—(*Richard Thomson.*)

The Committee divided.

Division No. 262

Ayes: 261 (Tellers: Alan Smith, Richard Thomson)

Noes: 367 (Tellers: Maria Caulfield, James Morris)

Question accordingly negated.

Motion made and Question put, That New Clause NC23 be read a second time.—(*James Murray.*)

The Committee divided.

Division No. 263

Ayes: 269 (Tellers: Bambos Charalambous, Jeff Smith)

Noes: 358 (Tellers: James Morris, Maria Caulfield)

Question accordingly negated.

Clause 6 (Charge and main rate for financial years 2022 and 2023)

Question put, That the Clause stand part of the Bill.

Clause agreed to.

Clauses 7 and 8 agreed to.

Clause 9 (Super-deductions and other temporary first-year allowances)

Amendment 79 proposed.—(*James Murray.*)

Question put, That the Amendment be made.

The Committee divided.

Division No. 264

Ayes: 260 (Tellers: Mark Tami, Bambos Charalambous)

Noes: 365 (Tellers: James Morris, Maria Caulfield)

Question accordingly negated.

Clause agreed to.

Clauses 10 to 14 and Schedule 1 agreed to.

Motion made and Question put, That New Clause NC24 be read a second time.—(*James Murray.*)

The Committee divided.

Division No. 265

Ayes: 260 (Tellers: Mark Tami, Bambos Charalambous)

Noes: 365 (Tellers: James Morris, Maria Caulfield).

Question accordingly negated.

Clause 109 (Designation of freeport tax sites)

Amendment 54 proposed.—(*Ben Lake.*)

Question proposed, That the Amendment be made.

Amendment, by leave, withdrawn.

Clauses 109 to 111 and Schedule 21 agreed to.

Schedule 22 (Relief from stamp duty land tax for freeport tax sites).

Amendments 43 to 52 made.

Schedule, as amended, agreed to.

Motion made and Question put, That New Clause NC25 be read a second time.—(*Abena Oppong-Asare.*)

The Committee divided.

Division No. 266

Ayes: 260 (Tellers: Mark Tami, Bambos Charalambous)

Noes: 366 (Tellers: James Morris, Maria Caulfield).

Question accordingly negated.

The occupant of the Chair left the Chair (Programme Order, 13 April).

The Deputy Speaker resumed the Chair.

James Morris reported, That the Committee had made progress on the Bill, and moved, That the Committee may have leave to sit again.

Committee again tomorrow.

5 Statutory Instruments: Motions for Approval

(1) Motion made and Question put forthwith (Standing Order No. 118(6)), That the draft International Accounting Standards (Delegation of Functions) (EU Exit) Regulations 2021, which were laid before this House on 1 February, be approved.—(*James Morris.*)

Question agreed to.

(2) Motion made and Question put forthwith (Standing Order No. 118(6)), That the draft Greenhouse Gas Emissions Trading Scheme Auctioning Regulations 2021, which were laid before this House on 11 February, be approved.—(*James Morris.*)

Question agreed to.

(3) Motion made and Question put forthwith (Standing Order No. 118(6)), That the draft Recognised Auction Platforms (Amendment and Miscellaneous Provisions) Regulations 2021, which were laid before this House on 8 March, be approved.—(*James Morris.*)

Question agreed to.

6 Delegated Legislation (Agriculture)

Ordered, That the Heather and Grass etc. Burning (England) Regulations 2021 (SI, 2021, No. 158), laid before this House on 16 February, be referred to a Delegated Legislation Committee.—(*James Morris.*)

7 Adjournment

Subject: Gender pension gap (Patricia Gibson)

Resolved, That this House do now adjourn.—(*James Morris.*)

Adjourned at 11.46 pm until tomorrow.

Other Proceedings

Lords Messages

8 Overseas Operations (Service Personnel and Veterans) Bill

The Lords agree to the Overseas Operations (Service Personnel and Veterans) Bill with Amendments to which they desire the agreement of the Commons.

Printing of Lords Amendments

9 Overseas Operations (Service Personnel and Veterans) Bill

Lords Amendments to the Overseas Operations (Service Personnel and Veterans) Bill to be considered tomorrow, and to be printed (Bill 285) with Explanatory Notes (Bill 285–EN).

*General Committees: Reports***10 First Delegated Legislation Committee**

Mr Philip Hollobone (Chair) reported the Common Organisation of the Markets in Agricultural Products (Wine) (Amendment, etc.) Regulations 2021 (SI, 2021, No. 279).

11 Second Delegated Legislation Committee

Julie Elliot (Chair) reported the draft Audiovisual Media Services (Amendment) Regulations 2021.

General Committees: Appointments

The Speaker appoints the Chair of General Committees and members of Programming Sub-Committees, and allocates Statutory Instruments to Delegated Legislation Committees.

The Committee of Selection nominates Members to serve on General Committees (and certain Members to serve on Grand Committees).

12 Sixth Delegated Legislation Committee (draft Single Use Carrier Bags Charges (England) (Amendment) Order 2021)

Members: Michael Tomlinson discharged and Rebecca Harris nominated in substitution.

*Reports from Select Committees***13 Administration Committee**

Record of the Committee's discussions at its meeting on 19 April, to be published (Sir Charles Walker).

14 Housing, Communities and Local Government Committee

(1) *Ministry of Housing, Communities and Local Government Annual Report and Accounts 2019–20*: Oral evidence, to be published (HC 1216);

(2) *Correspondence from the Association of Residential Managing Agents relating to its appearance before the Committee*: Written evidence, to be published;

(3) *Correspondence from the Minister for Health and Social Services in the Welsh Government relating to paying for social care*: Written evidence, to be published;

(4) *Correspondence from the Minister for Regional Growth and Local Government relating to legislation on business rates*: Written evidence, to be published;

(5) *Correspondence from the Minister of State for Building Safety, Fire and Communities relating to his appearance before the Committee*: Written evidence, to be published;

(6) *Correspondence from the Minister of State for Housing relating to supporting economic recovery, high streets, housing, infrastructure, and statues*: Written evidence, to be published

(Mr Clive Betts).

15 Procedure Committee

(1) *The procedure of the House of Commons and the territorial constitution*: Oral and written evidence, to be published (HC 838);

(2) *Written Parliamentary questions: monitoring in Session 2019–21*: Written evidence, to be published (HC 790)

(Chris Elmore).

16 Public Accounts (Committee of)

(1) *Adult social care markets*: Oral and written evidence, to be published (HC 1293);

(2) *Correspondence from the Department for Business, Energy and Industrial Strategy and the Department of Health and Social Care relating to the Moderna vaccine*: Written evidence, to be published;

(3) *Correspondence from the Ministry of Housing, Communities and Local Government relating to the coronavirus enforcement announcement*: Written evidence, to be published;

(4) *Correspondence from the Ministry of Housing, Communities and Local Government relating to the proposed Holocaust Memorial, Victoria Tower Gardens*: Written evidence, to be published;

(5) *Correspondence with the Home Office relating to the settlement of Sir Philip Rutnam's employment tribunal claim*: Written evidence, to be published;

(6) *COVID-19: Local Government Finance*: Written evidence, to be published (HC 945);

(7) *COVID-19: Planning for a vaccine (Part 1)*: Written evidence, to be published (HC 930);

(8) *The production and distribution of cash*: Written evidence, to be published (HC 654);

(9) *Water supply and demand management*: Written evidence, to be published (HC 378)

(Meg Hillier).

17 Treasury Committee

Economic impact of coronavirus: Oral evidence, to be published (HC 882) (Mel Stride).

Lindsay Hoyle

Speaker

Westminster Hall

The sitting began at 4.30 pm.

Debate on e-petitions (Standing Orders No. 10(1)(a) and No. 145A(7))

1 Trespass

Resolved, That this House has considered e-petition 300139, relating to trespass.—
(Katherine Fletcher.)

The sitting was suspended between 5.51 pm and 6.15 pm (Order, 25 February).

2 Black maternal healthcare and mortality

Resolved, That this House has considered e-petition 301079, relating to Black maternal healthcare and mortality.—(*Catherine McKinnell*.)

Sitting adjourned without Question put (Standing Order No. 10(14)).

Adjourned at 7.44 pm until tomorrow.

Eleanor Laing

Chairman of Ways and Means

Papers Laid

Papers subject to Affirmative Resolution

1 Prevention and Suppression of Terrorism

Draft Terrorism Act 2000 (Proscribed Organisations) (Amendment) Order 2021 (by Act), with an Explanatory Memorandum (by Command) (Secretary Priti Patel)

Papers subject to Negative Resolution

2 Merchant Shipping

Protection of Wrecks (RMS Titanic) (Amendment) Order 2021 (SI, 2021, No. 470), dated 12 April 2021 (by Act), with an Explanatory Memorandum (by Command) (Secretary Grant Shapps)

Other papers

3 Climate Change

Annual Statement of Emissions for 2019 (by Act) (Secretary Kwasi Kwarteng)

4 Coronavirus

Corrections made to the One Year Report on the status of the non-devolved provisions of the Coronavirus Act 2020 (by Command) (Secretary Matt Hancock)

5 Independent Expert Panel

Report by the Independent Expert Panel: The Conduct of Mr Jared O'Mara (by Standing Order), to be printed (HC 1361) (Clerk of the House)

6 Treasury

Treasury Minutes on the Government responses to the Fortieth to the Forty-fourth Reports of the Committee of Public Accounts, Session 2019–21 (by Command) (CP 420) (Kemi Badenoch)

Withdrawn papers

7 Agriculture

Draft Food and Feed Safety (Miscellaneous Amendments and Transitional Provisions) Regulations 2021 and Explanatory Memorandum (laid 22 March)

SPEAKER'S CERTIFICATES

Voting by proxy

1. New pandemic proxy voting arrangements

The Speaker has certified, under the terms of Standing Order No. 39A (Voting by proxy), as amended by the temporary Orders of 23 September 2020 (Proxy voting during the pandemic) and 3 November 2020 (Proxy voting during the pandemic (No. 2)) and extended by the Orders of 22 October 2020 and 25 March 2021, that the Members listed in the table below are eligible to have a proxy vote cast on their behalf by the nominated proxies listed in the table below, starting on the dates specified below and ending on 21 June 2021, unless the arrangement is ended or the House otherwise orders.

Member	From	Proxy
Mr Alistair Carmichael	20 April	Wendy Chamberlain
Alyn Smith	20 April	Owen Thompson

2. Variation of existing pandemic proxy voting arrangements

The Speaker has certified, under the terms of Standing Order No. 39A (Voting by proxy), as amended by the temporary Orders of 23 September 2020 (Proxy voting during the pandemic) and 3 November 2020 (Proxy voting during the pandemic (No. 2)) and extended by the Orders of 22 October 2020 and 25 March 2021, that the following Members have given notice that they wish to amend their proxy voting arrangement:

from 19 April 2021 the nominated proxy for Sir Jeffrey M Donaldson, Gavin Robinson, Carla Lockhart, Paul Girvan and Gregory Campbell will be Sammy Wilson instead of Jim Shannon.

3. Ending pandemic proxy voting arrangements

The Speaker has certified, under the terms of Standing Order No. 39A (Voting by proxy), as amended by the temporary Orders of 23 September 2020 (Proxy voting during the pandemic) and 3 November 2020 (Proxy voting during the pandemic (No. 2)) and extended by the Orders of 22 October 2020 and 25 March 2021, that the following Members have given notice that they wish to end their proxy voting arrangement with effect from when the Speaker takes the Chair on the dates specified below:

Member	From
Meg Hillier	19 April
Sammy Wilson	19 April
Ian Paisley	19 April
Bambos Charalambous	19 April

Richard Thomson	19 April
Jeff Smith	19 April
Maggie Throup	20 April
Wendy Chamberlain	20 April
David Duguid	20 April

CORRECTION

Wednesday 14 April 2021

Item 31 (Other Proceedings) should have read:

Treasury Committee

(1) *Net Zero and the Future of Green Finance*: Thirteenth Report, to be printed, with the formal minutes relating to the Report (HC 147);

(2) *Budget 2021*: Written evidence, to be published (HC 1196);

(3) *Correspondence from the Chief Secretary, relating to procurement during the pandemic*: Written evidence, to be published;

(4) *Correspondence from the Minister of State at the Cabinet Office and HM Treasury, relating to the extension of powers for HM Revenue & Customs*: Written evidence, to be published

(Mel Stride).