



House of Commons

Tuesday 21 March 2023

Votes and Proceedings

The House met at 11.30 am.

Prayers

- 1 Questions to the Chancellor of the Exchequer**
- 2 Statement: Baroness Casey review (Secretary Suella Braverman)**
- 3 Elections Bill: Presentation (Standing Order No. 57)**

Cat Smith, supported by Wendy Chamberlain, Caroline Lucas, Stephen Farry, Liz Saville Roberts, Clive Lewis, David Linden and Helen Morgan, presented a Bill to introduce a system of proportional representation for local authority elections in England and for parliamentary general elections; to alter the methods used for electing the Mayor of London, for electing

other directly-elected mayors in England and for electing police and crime commissioners in England and Wales; and for connected purposes.

Bill read the first time; to be read a second time on Friday 24 March, and to be printed (Bill 275).

**4 Same Sex Marriage (Church of England):
Motion for leave to bring in a Bill (Standing
Order No. 23)**

Motion made and Question proposed, That leave be given to bring in a Bill to enable clergy of the Church of England to conduct same sex marriages on Church of England premises in certain circumstances; and for connected purposes.—(*Mr Ben Bradshaw.*)

Motion opposed (Standing Order No. 23(1)).

Question put and agreed to.

Ordered, That Mr Ben Bradshaw, Margaret Beckett, Hilary Benn, Sir Peter Bottomley, Sir Chris Bryant, Sir Robert Buckland, Daisy Cooper, Ms Harriet Harman, Dame Diana Johnson, Caroline Lucas, Caroline Nokes and Iain Stewart present the Bill.

Mr Ben Bradshaw accordingly presented the Bill.

Bill read the first time; to be read a second time on Friday 24 November, and to be printed (Bill 274).

5 Ways and Means: Income tax (charge): Adjourned debate on the Question proposed on 15 March

Debate resumed (Order, 20 March).

Question again proposed, That income tax is charged for the tax year 2023–24.

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.

The Deputy Speaker announced a time limit on backbench speeches (Standing Order No. 47(1)).

Question put and agreed to.

Resolved, That income tax is charged for the tax year 2023–24.

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.

6 Ways and Means: further Budget Resolutions

The Deputy Speaker then put forthwith the Questions necessary to dispose of the further Motions which were made by the Chancellor of the Exchequer (Standing Order No. 51(3)).

2. Income tax (main rates)

Resolved, That for the tax year 2023–24 the main rates of income tax are as follows—

- (a) the basic rate is 20%,
- (b) the higher rate is 40%, and
- (c) the additional rate is 45%.

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.

3. Income tax (default and savings rate)

Resolved, That—

- (1) For the tax year 2023–24 the default rates of income tax are as follows—

- (a) the default basic rate is 20%,
 - (b) the default higher rate is 40%, and
 - (c) the default additional rate is 45%.
- (2) For the tax year 2023–24 the savings rates of income tax are as follows—
- (a) the savings basic rate is 20%,
 - (b) the savings higher rate is 40%, and
 - (c) the savings additional rate is 45%.

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.

4. Income tax (starting rate limit for savings)

Resolved, That—

- (1) For the tax year 2023–24 the amount specified in section 12(3) of the Income Tax Act 2007 (the starting rate limit for savings) is “£5,000”.
- (2) Accordingly, section 21 of that Act (indexation) does not apply in relation to the starting rate limit for savings for that tax year.

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.

5. Corporation tax (charge and main rate for financial year 2024)

Resolved, That (notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills) provision may be made—

(a) for corporation tax to be charged for the financial year 2024, and

(b) for the main rate of corporation tax for that year to be 25%.

6. Corporation tax (standard small profits rate and fraction for financial year 2024)

Resolved, That (notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills) provision may be made—

(a) for the standard small profits rate to be 19% for the purposes of Part 3A of the Corporation Tax Act 2010 for the financial year 2024, and

(b) for the standard marginal relief fraction to be 3/200ths for those purposes for that year.

7. Capital allowances (temporary full expensing etc)

Resolved, That provision may be made for temporary first-year allowances under Part 2 of the Capital Allowances Act 2001 in respect of expenditure incurred on plant or machinery by companies within the charge to corporation tax.

8. Annual investment allowance

Resolved, That provision may be made for the maximum amount of the annual investment allowance under section 51A of the Capital Allowances Act 2001 to be £1,000,000 in relation to expenditure incurred on or after 1 April 2023.

9. Capital allowances (electric vehicle charge points)

Resolved, That provision may be made substituting the year 2025 for the year 2023 specified in section 45EA(3)(a) and (b) of the Capital Allowances Act 2001.

10. Corporation tax relief (research and development)

Resolved, That (notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills) provision may be made in relation to the corporation tax relief contained in Chapter 6A of Part 3 of the Corporation Tax Act 2009 or Part 13 of that Act—

- (a) conferring relief in respect of expenditure on data and cloud computing services,
- (b) about the administration and management of claims for the relief,
- (c) about the circumstances in which an enterprise counts as a small or medium-sized enterprise and in which accounts are to be treated as prepared on a going concern basis, and
- (d) limiting relief for expenditure incurred on payments to expenditure incurred on payments made before the making of a claim for the relief.

11. Corporation tax relief (profits from patents etc)

Resolved, That provision may be made for substituting references in section 357A(3) of the Corporation Tax Act 2010 to the main rate of corporation tax with references to whichever of the main rate of corporation tax and the standard small profits rate is charged on a company's profits which are not ring fence profits.

12. Energy (oil and gas) profits levy (de-carbonisation allowance)

Resolved, That provision (including provision having retrospective effect) may be made for relief from energy (oil and gas) profits levy in respect of capital expenditure incurred by a company on the de-carbonisation of its upstream petroleum production.

13. Museums and galleries exhibition tax relief (extension of sunset date)

Resolved, That (notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills) provision may be made amending section 1218ZCG(1)(c) of the

Corporation Tax Act 2009 by replacing the reference to the year 2024 with a reference to the year 2026.

14. Creative reliefs (extension of period for temporary increase in credits)

Resolved, That (notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills) provision may be made amending sections 17, 19 and 21 of the Finance Act 2022 so as to extend the periods for which the temporary increases in the credits have effect.

15. Seed enterprise investment scheme (amount on which relief may be claimed etc)

Resolved, That provision may be made—

(a) increasing to £200,000 the amount on which relief may be claimed under Part 5A of the Income Tax Act 2007 or Schedule 5BB to the Taxation of Chargeable Gains Act 1992, and

(b) amending sections 257DI, 257DL and 257HF of the Income Tax Act 2007.

16. Company share option plans

Resolved, That—

(1) Schedule 4 to the Income Tax (Earnings and Pensions) Act 2003 (CSOP schemes) is amended as follows.

(2) In paragraph 6 (limit on value of shares subject to options)—

(a) in sub-paragraph (1), in the words after paragraph (b), for “£30,000” substitute “£60,000”, and

(b) after sub-paragraph (4) insert—

“(5) The Treasury may by regulations amend sub-paragraph (1) by substituting a different sum of money for the sum for the time being specified there.”

(3) In paragraph 15 (requirements relating to shares that may be subject to share options: introduction), in sub-paragraph (1)—

(a) after the entry for paragraph 17 insert “, and”;

(b) omit the entry for paragraph 20 and the “, and” before it.

(4) Omit paragraph 20 (requirements as to other shareholdings).

(5) In paragraph 27 (requirement about share options granted in exchange), in subparagraph (4)(a), for “20” substitute “18”.

(6) The amendments made by paragraph (2) have effect for the purposes of determining whether a share option may be granted to an individual on or after 6 April 2023 (“the commencement day”).

(7) The amendments made by paragraphs (3) and (4) have effect in relation to—

(a) share options granted on or after the commencement day, and

(b) shares acquired by the exercise of share options on or after the commencement day (regardless of when those share options were granted).

(8) The amendment made by paragraph (5) has effect in relation to share options granted on or after the commencement day.

(9) A CSOP scheme which was approved by, or notified to, His Majesty’s Revenue and Customs before the commencement day has effect on and after the commencement day

with any modifications needed to reflect the amendments made by this Resolution.

(10) In particular, such a CSOP scheme has effect from the commencement day with—

(a) the substitution of “£60,000” for “£30,000” in any provision required by paragraph 6 of Schedule 4 to the Income Tax (Earnings and Pensions) Act 2003;

(b) the omission of any provision that (before the amendments made by this Resolution) was required by paragraph 20 of that Schedule by virtue of paragraph 15(1) of that Schedule.

(11) In this Resolution, “CSOP scheme” and “share option” have the same meaning as in the CSOP code (see paragraph 37 of Schedule 4 to the Income Tax (Earnings and Pensions) Act 2003).

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.

17. Enterprise management incentives

Resolved, That—

(1) Schedule 5 to the Income Tax (Earnings and Pensions) Act 2003 (enterprise management incentives) is amended as follows.

(2) In Part 5 (requirements relating to options), in paragraph 37 (terms of option to be agreed in writing) omit sub-paragraphs (4) and (5).

(3) In Part 7 (notification of option to HMRC), in paragraph 44 (notice of option to be given to HMRC)—

(a) in sub-paragraph (5)—

(i) after paragraph (a) insert “and”;

(ii) omit paragraph (c) and the “, and” immediately before it;

(b) omit sub-paragraphs (5A) and (6).

(4) In Part 8 (supplementary provisions) omit paragraph 57A (penalty for non-compliance with paragraph 44(5A)).

(5) The amendments made by this Resolution have effect in relation to—

(a) share options granted on or after 6 April 2023, or

(b) share options granted before 6 April

2023 which are capable of being exercised on or after that date ("relevant options").

(6) But if—

(a) an employer company has granted relevant options to persons by reason of their employment with the company, and

(b) the effect of paragraph (5)(b) would otherwise be that a relevant requirement would not be met in relation to one or more share options granted before 6 April 2023,

the employer company must, on or before the relevant day, make arrangements for determining which of the relevant options, or the extent to which those options, are to take the benefit of paragraph (5)(b) without a relevant requirement not being met in relation to any share options granted before 6 April 2023.

(7) The arrangements must—

(a) set out the criteria by reference to which the determination will be made, and

(b) be made available to persons who may be affected by the determination.

(8) If the employer company fails to make arrangements in accordance with paragraph (7) in a case where it is required to do so by paragraph (6), which relevant options, or the extent to which those options, take the benefit of paragraph (5)(b) is to be determined in the chronological order in which those options were granted (and where two or more relevant options were granted at the same time, the extent to which those options take the benefit of paragraph (5)(b) is, where necessary, to be apportioned between those options).

(9) In this Resolution—

“relevant day” means 6 July following the end of the first tax year in which a relevant option granted by the employer company is exercised;

“relevant options” has the meaning given in paragraph (5)(b);

“relevant requirement” means any of the requirements in paragraphs 5(1), 6(2) or (4) or 7(1) of Schedule 5 to the Income Tax (Earnings and Pensions) Act 2003;

“share option” and “employer

company” have the same meaning as in the EMI code (see paragraph 59 of Schedule 5 to the Income Tax (Earnings and Pensions) Act 2003).

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.

18. Pensions (lifetime allowance charge and annual allowance)

Question put, That provision may be made—

- (a) abolishing the lifetime allowance charge,
- (b) increasing the amount of the annual allowance in section 228 of the Finance Act 2004 to £60,000,
- (c) replacing references to £240,000 with references to £260,000 in section 228ZA(1) and (3)(a) and (b) of that Act,
- (d) replacing references to £4,000 with references to £10,000 in sections 227ZA to 228ZA of that Act, and
- (e) amending provisions that confer transitional protection in connection with—

- (i) the introduction of the lifetime allowance charge, or
- (ii) reductions subsequently made in the amount of the lifetime allowance.

The House divided.

Division No. 194

Ayes: 330 (Tellers: Steve Double, Andrew Stephenson)

Noes: 233 (Tellers: Liz Twist, Taiwo Owatemi)

Question accordingly agreed to.

Resolved, That provision may be made—

- (a) abolishing the lifetime allowance charge,
- (b) increasing the amount of the annual allowance in section 228 of the Finance Act 2004 to £60,000,
- (c) replacing references to £240,000 with references to £260,000 in section 228ZA(1) and (3)(a) and (b) of that Act,
- (d) replacing references to £4,000 with references to £10,000 in sections 227ZA to 228ZA of that Act, and

(e) amending provisions that confer transitional protection in connection with—

(i) the introduction of the lifetime allowance charge, or

(ii) reductions subsequently made in the amount of the lifetime allowance.

19. Pensions (collective money purchase benefits)

Resolved, That provision may be made about the treatment under Part 4 of the Finance Act 2004 of collective money purchase benefits.

20. Pensions (relief relating to net pay arrangements)

Resolved, That provision may be made about net pay arrangements for pensions in cases where there is no liability to income tax.

21. Social security payments

Resolved, That provision (including provision having retrospective effect) may be made—

(a) exempting from income tax payments made by way of training allowance under the Jobs Growth Wales Plus scheme, and

(b) conferring a power on the Treasury to charge to income tax certain social security benefits payable by virtue of an Act of the Scottish Parliament, an Act of Senedd Cymru or Northern Ireland legislation.

22. Qualifying care relief

Resolved, That provision may be made in relation to the amounts specified in sections 808(2) and 811(1A) and (2)(a) and (b) of the Income Tax (Trading and Other Income) Act 2005.

23. Estates in administration and trusts

Resolved, That—

(a) provision, including provision that (notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills) takes effect in a future year, may be made amending Chapter 6 of Part 5 of the Income Tax (Trading and Other Income) Act 2005 and Chapter 3 of Part 10 of the Corporation Tax Act 2009,

(b) provision may be made (notwithstanding anything to the contrary

in the practice of the House relating to the matters that may be included in Finance Bills) taking effect in a future year amending Chapter 3 of Part 2 of the Income Tax Act 2007 in cases where the net income of personal representatives or trustees does not exceed a specified amount, and

(c) provision may be made (notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills) taking effect in a future year omitting Chapter 6 of Part 9 of that Act.

24. Basic life assurance and general annuity business

Resolved, That provision (including provision having retrospective effect) may be made in relation to re-insurance involving insurance companies carrying on basic life assurance and general annuity business.

25. Insurers in difficulties

Resolved, That provision may be made about the consequences of a court making an order writing down the liabilities of an insurer.

26. Corporate interest restriction

Resolved, That provision (including provision having retrospective effect) may be made—

- (a) about the rules relating to corporate interest restriction contained in Part 10 of the Taxation (International and Other Provisions) Act 2010 (including by amending that Part) and the effect of predecessor provisions, and
- (b) amending section 457 of the Corporation Tax Act 2009.

27. Investment vehicles

Resolved, That provision (including provision having retrospective effect) may be made—

- (a) amending Schedule 5AAA to the Taxation of Chargeable Gains Act 1992 (UK property rich collective investment vehicles etc) to alter the way the genuine diversity of ownership test applies,
- (b) amending Part 12 of the Corporation Tax Act 2010 (Real Estate Investment Trusts) to alter the way that test applies and alter other tests relevant to the application of that Part,

(c) amending Schedule 2 to the Finance Act 2022 (qualifying asset holding companies) to alter the way the genuine diversity of ownership test applies and to make minor and technical changes to that Schedule, and

(d) amending the Real Estate Investment Trusts (Assessment and Recovery of Tax) Regulations 2006 to make changes to the extent to which distributions to partnerships may be paid without deduction of tax.

28. Share exchanges

Resolved, That provision (including provision having retrospective effect) may be made for assets and income to be treated as being in the United Kingdom for the purposes of capital gains tax and income tax in cases involving the exchange of shares or debentures in companies incorporated outside the United Kingdom.

29. Records relating to transfer pricing

Resolved, That provision may be made about the keeping of records for the purposes of Part 4 of the Taxation (International and Other Provisions) Act 2010.

30. Double taxation relief (extended time limit claims)

Resolved, That provision (including provision having retrospective effect) may be made about claims under section 79 of the Taxation (International and Other Provisions) Act 2010, or section 806(2) of the Income and Corporation Taxes Act 1988, for a credit calculated by reference to a foreign nominal rate of tax.

31. Chargeable gains (payments to farmers)

Resolved, That provision (including provision having retrospective effect) may be made about payments under—

(a) the Agriculture (Lump Sum Payment) (England) Regulations 2022, or

(b) Regulation (EU) No 1307/2013 of the European Parliament and of the Council of 17 December 2013 establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy and repealing Council Regulation (EC) No 637/2008 and Council Regulation (EC) No 73/2009.

32. Chargeable gains (assessment periods)

Resolved, That provision may be made about the application of section 28 of the Taxation of Chargeable Gains Act 1992 for the purposes of the Taxes Management Act 1970 and Schedule 18 to the Finance Act 1998.

33. Chargeable gains (separated spouses and civil partners)

Resolved, That—

(1) The Taxation of Chargeable Gains Act 1992 is amended as follows.

(2) In section 58 (spouses and civil partnerships), for subsection (1) substitute—

“(1A) If an individual (“A”) disposes of an asset to another individual (“B”) in circumstances where any of subsections (1B) to (1D) applies, A and B are to be treated as if B acquired the asset from A for a consideration of such amount as would secure that on the disposal neither a gain nor a loss would accrue to A.

(1B) This subsection applies where the disposal is made while A and B—

(a) are married to, or are civil partners

of, each other, and

(b) are living together.

(1C) This subsection applies where the disposal is made—

(a) while A and B are married to, or are civil partners of, each other,

(b) at a time when A and B have ceased to live together, and

(c) before the earlier of—

(i) the last day of the third tax year after the tax year in which A and B ceased to live together, or

(ii) the day on which a court grants an order or decree for A and B's divorce, the annulment of their marriage, the dissolution or annulment of their civil partnership, their judicial separation or, as the case may be, their separation in accordance with a separation order.

(1D) This subsection applies where—

(a) A and B have ceased to be, or are in the process of ceasing to be, married to, or civil partners of, each other, and

(b) the disposal of the asset is in accordance with an agreement or order within subsection (2)(a) or (b) of section 225B (disposals in connection with divorce etc)."

(3) In section 225B (disposals in connection with divorce etc)—

(a) in subsection (1)(b), after "to" insert "someone other than";

(b) in subsection (3), after "disposal to" insert "someone other than".

(4) After section 225B insert—

"225BA Deferred payments on disposals in connection with divorce etc

(1) This section applies where—

(a) an individual ("A") ceases to live with A's spouse or civil partner ("B") in a dwelling-house or part of a dwelling-house,

(b) immediately before A ceases to live with B, the dwelling-house or part is A's only or main residence,

(c) A disposes of, or of an interest in, that dwelling-house or part to B ("the

initial disposal”), and

(d) the initial disposal is in accordance with a deferred sale agreement or order.

(2) If—

(a) in accordance with the deferred sale agreement or order A receives a sum in respect of a share of any profit made by B upon B’s disposal of, or of an interest in, the dwelling-house or part, and

(b) the receipt of that sum would be treated (apart from this section) as a disposal falling with section 22 (disposal where capital sums derived from assets),

that receipt is to be treated for the purposes of this Act as a gain attributable to the initial disposal but accruing to A at the time the sum is received.

(3) In this section, a “deferred sale agreement or order” is an agreement or order of a court which—

(a) is within paragraph (a) or (b), as the case may be, of section 225B(2) (agreements and orders of the court in

relation to divorce etc), and

(b) includes a term entitling A to receive a share of any profit made by B as mentioned in subsection (2)(a)."

(5) In Part 8 (supplemental), in section 288 (interpretation), in subsection (3), after "partner" insert "(however expressed)".

(6) The amendments made by this Resolution have effect in relation to disposals made on or after 6 April 2023.

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.

34. Chargeable gains (election to treat gains as accruing)

Resolved, That provision may be made for individuals to elect for chargeable gains to be treated as accruing in relation to arrangements described in section 103KA of the Taxation of Chargeable Gains Act 1992.

35. Chargeable gains (relief on disposal of joint interests in land)

Resolved, That provision may be made amending sections 248A and 248E of the Taxation of Chargeable Gains Act 1992 in cases where the land disposed of is held by a partnership.

36. Alcohol duty

Question put, That provision may be made for charging a duty of excise on alcoholic products that are produced in, or imported into, the United Kingdom.

The House divided.

Division No. 195

Ayes: 321 (Tellers: Andrew Stephenson, Steve Double)

Noes: 64 (Tellers: Peter Grant, Marion Fellows)

Question accordingly agreed to.

Resolved, That provision may be made for charging a duty of excise on alcoholic products that are produced in, or imported into, the United Kingdom.

37. OECD Pillar Two

Resolved, That provision may be made—

- (a) imposing a tax for the purpose of implementing the OECD Pillar Two model rules (Tax Challenges Arising from Digitalisation of the Economy – Global Anti-Base Erosion Model Rules) so far as they relate to the charging of a top-up tax under the income inclusion rule (within the meaning of those rules), and
- (b) imposing a tax for purposes in connection with implementing a Qualified Domestic Minimum Top-up Tax within the meaning of those rules.

38. Electricity generator levy

Resolved, That provision may be made imposing a tax in respect of receipts that relate to electricity generated, or that was expected to be generated, on or after 1 January 2023 and before 1 April 2028, where those receipts reflect a price per megawatt hour exceeding a specified price.

39. Stamp duty land tax (transaction funded with the assistance of a subsidy)

Resolved, That—

(1) In section 71 of Finance Act 2003 (certain acquisitions by registered social landlord), after subsection (4) insert—

“(5) In this section “public subsidy” also means any grant under section 31 of the Local Government Act 2003 (grants towards expenditure incurred or to be incurred by local authorities) towards expenditure incurred or to be incurred on the provision of social housing within the meaning of Part 2 of the Housing and Regeneration Act 2008 (see sections 68 and 72 of that Act).”

(2) The amendment made by this Resolution has effect in relation to land transactions the effective date of which falls on or after 15 March 2023.

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.

40. Value added tax (deposit schemes)

Resolved, That provision may be made for the purposes of value added tax where amounts are payable in respect of goods in accordance with schemes established under

Schedule 8 to the Environment Act 2021 or similar schemes established under other legislation.

41. Import duty (dumping, subsidisation and safeguarding remedies)

Resolved, That, for the purposes of import duty, provision may be made—

(a) requiring the Trade Remedies Authority to give the Secretary of State notice at certain points in dumping, subsidisation and safeguarding investigations,

(b) enabling the Authority to include more than one option in recommendations to the Secretary of State in relation to such investigations,

(c) authorising the Secretary of State to ask for additional advice from, and to act otherwise than in accordance with a recommendation of, the Authority in relation to such investigations,

(d) requiring the Authority to advise the Secretary of State on whether the economic interest test is met in relation to remedies that it recommends in dumping,

subsidisation or safeguarding cases,
(e) about reviews of the application of remedies in such cases,
(f) about bilateral safeguards, and
(g) about Part 12 of the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019.

42. Import duty (rulings as to methods of valuation of goods)

Resolved, That provision may be made amending section 24 of the Taxation (Cross-border Trade) Act 2018.

43. Import duty (discharging goods from free circulation procedure)

Resolved, That provision may be made for the discharge of goods from the free-circulation procedure under the Taxation (Cross-border Trade) Act 2018 to be subject, in certain circumstances, to a guarantee being given in respect of any liability or potential liability to import duty in respect of the goods.

44. Fuel duties (excepted machines)

Resolved, That—

(1) Schedule 1A to the Hydrocarbon Oil Duties Act 1979 (excepted machines able to use rebated diesel etc) is amended as follows.

(2) In paragraph 6 (vessels)—

(a) in the heading, after “Vessels” insert “etc”;

(b) after sub-paragraph (3) insert—

“(4) A tractor or gear owned by a charity and used by it for the purpose of launching or hauling in a lifeboat owned by it.”

(3) In paragraph 8 (other machines or appliances)—

(a) in sub-paragraph (1)—

(i) in paragraph (a), after “pisciculture” insert “, arboriculture”;

(ii) in paragraph (d), at the beginning insert “primarily”;

(iii) in paragraph (e), for “of premises that are used for commercial purposes” substitute “for any premises”;

(b) after sub-paragraph (2) insert—

“(3) The Commissioners may publish a notice making provision for the purposes of sub-paragraph (1)(d) about the meaning of—

(a) “primarily”, and

(b) “used for commercial purposes”.”

(4) This Resolution comes into force on 15 March 2023.

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.

45. Fuel duties (definition of “HO%” and “BD%”)

Resolved, That provision may be made amending the definitions of “HO%” and “BD%” in section 14B of the Hydrocarbon Oil Duties Act 1979.

46. Rates of tobacco products duty

Resolved, That—

(1) In Schedule 1 to the Tobacco Products Duty Act 1979 (table of rates of tobacco products duty), for the Table substitute—

"TABLE

1 Cigarettes	An amount equal to the higher of— (a) 16.5% of the retail price plus £294.72 per thousand cigarettes, or (b) £393.45 per thousand cigarettes.
2 Cigars	£367.61 per kilogram
3 Hand-rolling tobacco	£351.03 per kilogram
4 Other smoking tobacco and chewing tobacco	£161.62 per kilogram
5 Tobacco for heating	£302.93 per kilogram"

(2) In consequence of the provision made by paragraph (1), in Schedule 2 to the Travellers' Allowances Order 1994 (which provides in certain circumstances for a simplified calculation of excise duty on goods brought into Great Britain)—

(a) in the entry relating to cigarettes, for "£347.86" substitute "£393.45",

(b) in the entry relating to hand rolling tobacco, for "£302.34" substitute "£351.03",

(c) in the entry relating to other smoking tobacco and chewing tobacco, for "£144.17" substitute "£161.62",

(d) in the entry relating to cigars, for "£327.92" substitute "£367.61",

(e) in the entry relating to cigarillos, for "£327.92" substitute "£367.61", and

(f) in the entry relating to tobacco for heating, for "£81.07" substitute "£90.88".

(3) The amendments made by this Resolution come into force at 6pm on 15 March 2023.

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.

47. Soft drinks industry levy (flavour concentrates)

Resolved, That—

(1) Part 2 of the Finance Act 2017 (soft drinks industry levy) is amended as follows.

(2) Section 26 (“soft drink” and “package”) is amended as follows—

(a) at the end of subsection (1) insert “;

(c) a liquid flavouring (a “flavour concentrate”) which, when processed in a specified manner in a dispensing machine, constitutes a beverage within that paragraph.”;

(b) after subsection (2) insert—

“(2A) A flavour concentrate is processed in a specified manner if—

(a) it is combined with added sugar ingredients, with or without—

(i) artificial sweeteners, or

(ii) one or more other flavour concentrates; and

(b) the flavour concentrate (or combination) is prepared in a specified manner.

(2B) A “dispensing machine” is a machine designed to—

(a) combine, process or prepare ingredients so as to produce a

beverage, and

(b) supply the beverage directly to a consumer.

(2C) In subsection (2A)(a), “added sugar ingredients” means anything within paragraph (a) or (b) of section 29(2).”;

(c) in subsection (3)—

(i) omit the “and” at the end of paragraph (a);

(ii) after paragraph (b) insert “and

(c) in the case of a soft drink within subsection (1)(c)—

(i) it is suitable to be consumed when processed in a specified manner in a dispensing machine (and without any other processing or preparation), and

(ii) it is ready for use in a dispensing machine;”.

(3) Section 27 (meaning of “prepared drink”) is amended as follows—

(a) at the end of subsection (1) insert “;

(c) a beverage that would result from—

(i) processing a flavour concentrate within subsection (1)(c) of that section in a specified manner in a dispensing machine, and

(ii) in accordance with the relevant dispensing instructions.”;

(b) in subsection (2)(b), for “subsection (3)” substitute “subsection (3)(a)”;

(c) after subsection (2) insert—

“(2A) The “relevant dispensing instructions” means—

(a) the instructions for use of the flavour concentrate provided with, or for the purposes of use with, the concentrate or a dispensing machine with which it is designed to be used;

(b) where subsection (3)(b) or (4A) applies, the dispensing instructions determined by the Commissioners.”;

(d) for subsection (3) substitute—

“(3) This subsection applies where—

(a) in a case within subsection (1)

(b), the packaging of the soft drink

states neither the dilution ratio nor information by reference to which the dilution ratio can be calculated;

(b) in a case within subsection (1) (c), no dispensing instructions are provided with, or for the purposes of use with, the flavour concentrate or with any dispensing machine with which it is designed to be used.”;

(e) after subsection (4) insert—

“(4A) This subsection applies where—

(a) dispensing instructions are provided, and

(b) it is reasonable to assume that the main purpose, or one of the main purposes, of providing those particular dispensing instructions is avoiding or reducing liability for soft drinks industry levy.”;

(f) in subsection (5)—

(i) after paragraph (a) insert—

“(aa) determining dispensing instructions for the purposes of

subsection (2A)(b);”;

(ii) for paragraph (b) substitute—

“(b) determining whether the main purpose, or one of the main purposes, of—

(i) stating a particular dilution ratio or information, or

(ii) providing particular dispensing instructions;

is avoiding or reducing liability for soft drinks industry levy.”

(4) In section 29 (sugar content condition), in subsection (1)—

(a) in the words before paragraph (a), omit “it contains”;

(b) for paragraph (a) (but not the “and” at the end) substitute—

“(a) either—

(i) it is a soft drink within section 26(1)(c), or

(ii) it contains added sugar ingredients;”;

(c) at the beginning of paragraph (b) insert “it contains”.

(5) In section 30 (exempt soft drinks), in subsection (1)—

(a) omit the “and” at the end of paragraph (c);

(b) after paragraph (d) insert “, and

(e) soft drinks within section 26(1)
(c) (flavour concentrates) that
meet such conditions as may be
specified.”

(6) After section 36 (levy rates) insert—

“36A Determining levy rate for flavour concentrates

(1) This section applies where—

(a) two or more flavour concentrates are formulated so as to be combined with one another in a dispensing machine (see section 26(2A)(a)(ii)), and

(b) each of those flavour concentrates is a chargeable soft drink.

(2) The references in section 36(1) to a litre of prepared drink are treated,

in relation to each of the flavour concentrates, as references to the relevant proportion of a litre of prepared drink.

(3) Subject to subsection (4), the “relevant proportion” is—

$$\frac{1}{N}$$

where N is the number of flavour concentrates that are designed to be combined.

(4) The Commissioners may by regulations make provision for determining the relevant proportion (otherwise than in accordance with subsection (3)) in cases where the flavour concentrates mentioned in subsection (1)(a) are formulated so as to be combined in a dispensing machine—

- (a) in unequal proportions, or
- (b) in different combinations for different beverages.”

(7) Section 39 (tax credits) is amended as follows—

- (a) in subsection (1), after paragraph (b)

insert “;

(c) in the case of soft drinks within section 26(1)(c), the flavour concentrate—

(i) has not been combined with added sugar ingredients (but has been prepared in a specified manner), or

(ii) has been processed in a specified manner so as to result in a beverage that contains less than 5 grams of sugars per 100 millilitres of prepared drink.”;

(b) in subsection (2)(a) for “exported or (as the case may be) lost or destroyed” substitute “that fall within subsection (1) (a), (b) or (c) (as the case may be)”.

(8) The amendments made by this Resolution come into force on 1 April 2023 in relation to soft drinks that are packaged in, or imported into, the United Kingdom on or after that date.

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.

48. Air passenger duty (bands and rates)

Resolved, That—

Air passenger duty from 1 April 2023: bands and rates

(1) Section 30 of the Finance Act 1994 (air passenger duty: rates) is amended as follows.

(2) In subsection (1A), after “long haul” insert “and ultra-long haul”.

(3) After subsection (1A) insert—

“(1B) If the passenger’s journey ends at a place in the United Kingdom—

(a) if the passenger’s agreement for carriage provides for standard class travel in relation to every flight on the passenger’s journey, the rate is £6.50, and

(b) in any other case, the rate is £13.”

(4) In subsection (2) omit “the United Kingdom or”.

(5) After subsection (2) insert—

“(2A) If the passenger’s journey ends at a place in a territory specified in Part 1A of Schedule 5A—

(a) if the passenger’s agreement for carriage provides for standard class travel in relation to every flight on the passenger’s journey, the rate is £87, and

(b) in any other case, the rate is £191.”

(6) In subsection (4A)—

(a) in paragraph (a), for “£84” substitute “£91”;

(b) in paragraph (b), for “£185” substitute “£200”.

(7) In subsection (4E)—

(a) before paragraph (a) insert—

“(za) if the rate which (apart from this subsection) would apply is the rate in subsection (1B)(a) or (b), a rate of £78 is to apply instead,”;

(b) in paragraph (a), for “equal to six times the rate in subsection (2)(a)” substitute “of £78”;

(c) omit the “and” at the end of

paragraph (a);

(d) after paragraph (a) insert—

“(aa) if the rate which (apart from this subsection) would apply is the rate in subsection (2A)(a) or (b), a rate of £574 is to apply instead, and”;

(e) in paragraph (d), for “equal to 6.6 times the rate in subsection (4A)(a)” substitute “of £601”.

(8) In Schedule 5A to the Finance Act 1994 (air passenger duty: territories etc)—

(a) in Part 1 (Part 1 territories)—

(i) for “Czech Republic” substitute “Czechia”;

(ii) for “Former Yugoslav Republic of” substitute “North”;

(b) after Part 1 insert—

“Part 1A

PART 1A TERRITORIES

Afghanistan	Cuba	Kyrgyzstan	Senegal
Angola	Curacao	Lebanon	Seychelles
Anguilla	Djibouti	Liberia	Sierra Leone

Antigua and Barbuda	Dominica	Macau	Sint Eustatius
Armenia	Dominican Republic	Malawi	Sint Maarten
Aruba	Egypt	Maldives	Somalia
Azerbaijan	El Salvador	Mali	South Korea
Bahrain	Equatorial Guinea	Martinique	South Sudan
Bangladesh	Eritrea	Mauritania	Sri Lanka
Barbados	Ethiopia	Mayotte	St Helena, Ascension and Tristan da Cunha
Belize	French Guiana	Mongolia	St Kitts and Nevis
Benin	Gabon	Montserrat	Sudan
Bermuda	Georgia	Namibia	Suriname
Bhutan	Ghana	Nepal	Syria
Bonaire	Grenada	Nicaragua	Tajikistan
Botswana	Guadeloupe	Niger	Tanzania
Brazil	Guatemala	Nigeria	The Bahamas
British Virgin Islands	Guinea	North Korea	The Gambia
Burkina Faso	Guinea-Bissau	Oman	Togo
Burundi	Guyana	Pakistan	Trinidad and Tobago
Cameroon	Haiti	Panama	Turkmenistan
Canada	Honduras	Qatar	Turks and Caicos Islands
Cape Verde	India	Russian Federation, east of the Ural Mountains	Uganda

Cayman Islands	Iran	Rwanda	United Arab Emirates
Central African Republic	Iraq	Saba	United States (including Puerto Rico and U.S. Virgin Islands)
Chad	Israel	Saint Barthélemy	Uzbekistan
China	Ivory Coast	Saint Lucia	Venezuela
Colombia	Jamaica	Saint Martin	Yemen
Comoros	Jordan	Saint Pierre and Miquelon	Zambia
Congo	Kazakhstan	Saint Vincent and the Grenadines	Zimbabwe".
Congo (Democratic Republic)	Kenya	Sao Tome and Principe	
Costa Rica	Kuwait	Saudi Arabia	

Air passenger duty from 1 April 2023: Northern Ireland rates

(9) Section 30A of the Finance Act 1994 (Northern Ireland long haul rates of duty) is amended as follows.

(10) In the heading, after "long haul" insert "and ultra-long haul".

(11) In subsection (5A), in paragraph (c) omit sub-paragraph (ii) and the "or" before it.

(12) After subsection (7) insert—

“(7A) For the purposes of any paragraph, an Act of the Northern Ireland Assembly may set one rate for cases within section 30(2A) and a different rate for cases within section 30(4A).”

Commencement

(13) The amendments made by this Resolution have effect in relation to the carriage of passengers beginning on or after 1 April 2023.

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.

49. Rates of vehicle excise duty

Resolved, That—

(1) Schedule 1 to the Vehicle Excise and Registration Act 1994 (annual rates of vehicle excise duty) is amended as follows.

(2) In paragraph 1 (general rate)—

(a) in sub-paragraph (2) (vehicle not covered elsewhere in Schedule with engine cylinder capacity exceeding 1,549cc), for “£295” substitute “£325”,

and

(b) in sub-paragraph (2A) (vehicle not covered elsewhere in Schedule with engine cylinder capacity not exceeding 1,549cc), for “£180” substitute “£200”.

(3) In paragraph 1B (graduated rates for light passenger vehicles registered before 1 April 2017), for the Table substitute—

CO2 Emissions Figure		Rate	
(1) Exceeding	(2) Not exceeding	(3) Reduced rate	(4) Standard Rate
g/km	g/km	£	£
100	110	10	20
110	120	25	35
120	130	140	150
130	140	170	180
140	150	190	200
150	165	230	240
165	175	280	290
175	185	310	320
185	200	355	365
200	225	385	395
225	255	665	675
255	—	685	695

(4) In the sentence immediately following the Table in that paragraph, for paragraphs (a) and (b) substitute—

“(a) in column (3), in the last two rows, “385” were substituted for “665” and “685”, and

(b) in column (4), in the last two rows, “395” were substituted for “675” and “695”.”

(5) In paragraph 1GC (graduated rates for first licence for light passenger vehicles registered on or after 1 April 2017), for Table 1 (vehicles other than higher rate diesel vehicles) substitute—

“CO2 Emissions Figure		Rate	
(1) Exceeding	(2) Not exceeding	(3) Reduced rate	(4) Standard Rate
g/km	g/km	£	£
0	50	0	10
50	75	20	30
75	90	120	130
90	100	155	165
100	110	175	185

"CO2 Emissions Figure		Rate	
110	130	200	210
130	150	245	255
150	170	635	645
170	190	1030	1040
190	225	1555	1565
225	255	2210	2220
255	—	2595	2605".

(6) In that paragraph, for Table 2 (higher rate diesel vehicles) substitute—

"CO2 Emissions Figure		Rate
(1) Exceeding	(2) Not exceeding	(3) Rate
g/km	g/km	£
0	50	30
50	75	130
75	90	165
90	100	185
100	110	210
110	130	255
130	150	645
150	170	1040
170	190	1565
190	225	2220

"CO2 Emissions Figure		Rate
225	255	2605
255	—	2605".

(7) In paragraph 1GD(1) (rates for any other licence for light passenger vehicles registered on or after 1 April 2017)—

(a) in paragraph (a) (reduced rate), for "£155" substitute "£170", and

(b) in paragraph (b) (standard rate), for "£165" substitute "£180".

(8) In paragraph 1GE(2) (rates for light passenger vehicles registered on or after 1 April 2017 with a price exceeding £40,000)—

(a) in paragraph (a), for "£510" substitute "£560", and

(b) in paragraph (b), for "£520" substitute "£570".

(9) In paragraph 1J(a) (rates for light goods vehicles that are not pre-2007 or post-2008 lower emission vans), for "£290" substitute "£320".

(10) In paragraph 2(1) (rates for motorcycles)—

(a) in paragraph (a) (engine cylinder capacity not exceeding 150cc), for “£22” substitute “£24”,

(b) in paragraph (b) (motorbicycles with engine cylinder capacity exceeding 150cc but not exceeding 400cc), for “£47” substitute “£52”,

(c) in paragraph (c) (motorbicycles with engine cylinder capacity exceeding 400cc but not exceeding 600cc), for “£73” substitute “£80”, and

(d) in paragraph (d) (other cases), for “£101” substitute “£111”.

(11) The amendments made by this Resolution have effect in relation to licences taken out on or after 1 April 2023.

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.

50. HGV road user levy

Resolved, That—

Amendments to the HGV Road User Levy Act 2013

(1) The HGV Road User Levy Act 2013 is amended as follows.

(2) In section 1(1) (charge to HGV road user levy), for the words “any heavy goods vehicle” to the end substitute “—

(a) any UK heavy goods vehicle that is used or kept on a road to which this Act applies by virtue of section 3(1A)(a), and

(b) any non-UK heavy goods vehicle that is used on a road to which this Act applies by virtue of section 3(1A)(b).”

(3) Section 3 (roads to which Act applies) is amended as follows—

(a) for subsection (1) substitute—

“(1A) Subject to subsection (2), this Act applies—

(a) in relation to UK heavy goods vehicles, to all public roads in the United Kingdom, and

(b) in relation to non-UK heavy

goods vehicles, to any road which, under the system for assigning identification numbers to roads administered by the Secretary of State, Northern Ireland Ministers, Scottish Ministers or Welsh Ministers, has been assigned a number prefixed by A or M.”;

(b) in subsection (2), in the words before paragraph (a), after “may by order provide” insert “in respect of UK heavy goods vehicles or non-UK heavy goods vehicles (or both)”;

(c) in subsection (4), for “this section” substitute “subsection (1A)(a)”.

(4) In section 5(7) (payment of levy for UK heavy goods vehicles) for “paragraphs 2 to 4 of that Schedule and Tables 2 to 5” substitute “paragraph 1(3) of that Schedule and Table 1B”.

(5) Section 6 (payment of levy for non-UK heavy goods vehicles) is amended as follows—

(a) in subsection (2)—

(i) omit “or kept”;

(ii) after “this Act applies” insert “by virtue of section 3(1A)(b)”;

(b) in subsection (9) for “paragraphs 2 to 4 of that Schedule and Tables 2 to 5” substitute “paragraph 1(3) of that Schedule and Table 1B”.

(6) In section 7(2) (rebate of levy), for paragraph (c) substitute—

“(c) the person who paid the levy notifies the Secretary of State that—

(i) in the case of a UK heavy goods vehicle, the vehicle is not intended to be used or kept on a road to which this Act applies by virtue of section 3(1A)(a) at any time during the rest of the levy period, or

(ii) in the case of a non-UK heavy goods vehicle, the vehicle is not intended to be used on a road to which this Act applies by virtue of section 3(1A)(b) at any time during the rest of the levy period.”

(7) In section 11 (offence of using or keeping heavy goods vehicle if levy not paid), in subsection (1), for the words before paragraph (a) substitute—

“If a person uses or keeps a UK heavy goods vehicle on a road to which this Act applies by virtue of section 3(1A)(a), or uses a non-UK heavy goods vehicle on a road to which this Act applies by virtue of section 3(1A)(b), on a day in respect of which the HGV road user levy charged in respect of the vehicle has not been paid—”

(8) Section 14 (register of levy paid or due to be paid) is amended as follows—

(a) in subsection (1), for “must” substitute “may”;

(b) after subsection (1) insert—

“(1A) Subsections (2) to (5) apply in relation to any register set up and kept under subsection (1).”;

(c) in subsection (4), at the end insert “but need not be accessible to all members of the public”.

(9) In section 19 (interpretation), in subsection (1), in the definition of “revenue weight”, at the end insert “, subject to paragraph 5(2) of Schedule 1”.

(10) Schedule 1 (rates of HGV road user levy) is amended as follows.

(11) In paragraph 1, for sub-paragraph (3) substitute—

“(3) Table 1B sets out the Bands for the purposes of Tables 1 and 1A (and those Bands depend on the revenue weight of the vehicle).”

(12) Omit paragraphs 2 to 4.

(13) In paragraph 5—

(a) the existing text becomes sub-paragraph (1);

(b) in that sub-paragraph, in paragraph (a)—

(i) omit ““axle”, “;

(ii) omit “and “tractive unit” each”;

(c) after that sub-paragraph insert—

“(2) For the purposes of this Schedule—

(a) in calculating the revenue weight of a rigid goods vehicle drawing a trailer weighing less than 4,000 kilograms, the weight of the trailer is to be ignored;

(b) in calculating the revenue weight of a rigid goods vehicle drawing a trailer weighing 4,000 kilograms or more, the weight of the trailer is to be added to the revenue weight of the vehicle."

(14) For Table 1 substitute—

"TABLE 1: VEHICLES MEETING EURO 6 EMISSIONS STANDARDS — RATES FOR EACH BAND

<i>Band</i>	<i>Daily rate</i>	<i>Weekly rate</i>	<i>Monthly rate</i>	<i>Half-yearly rate</i>	<i>Yearly rate</i>
A	£3.00	£7.50	£15.00	£90.00	£150.00
B	£7.20	£18.00	£36.00	£216.00	£360.00
C	£9.00	£28.80	£57.60	£345.60	£576.00".

(15) For Table 1A substitute—

"TABLE 1A: VEHICLES NOT MEETING EURO 6 EMISSIONS STANDARDS — RATES FOR EACH BAND

<i>Band</i>	<i>Daily rate</i>	<i>Weekly rate</i>	<i>Monthly rate</i>	<i>Half-yearly rate</i>	<i>Yearly rate</i>
A	£3.90	£9.75	£19.50	£117.00	£195.00
B	£9.36	£23.40	£46.80	£280.80	£468.00
C	£10.00	£37.45	£74.90	£449.40	£749.00".

(16) After Table 1A insert—

“TABLE 1B: BANDS FOR THE PURPOSES OF TABLES 1 AND 1A

<i>Revenue weight of vehicle</i>	<i>Band</i>
More than 11,999kgs but not more than 31,000kgs	A
More than 31,000kgs but not more than 38,000kgs	B
More than 38,000kgs	C".

(17) Omit Tables 2 to 5.

Transitional provision for end of exempt period

(18) In section 88 of the Finance Act 2020 (HGV road user levy)—

(a) in the heading, at the end insert “: exempt period”;

(b) in subsection (1), at the beginning insert “Subject to section 88A,”;

(c) in subsection (3), at the beginning insert “For the purposes of this section and section 88A,”.

(19) After that section insert—

“88A HGV road user levy: transitional provision for end of exempt period

(1) This section applies where—

(a) a UK heavy goods vehicle (the “charged vehicle”) is charged to vehicle excise duty in respect of more than one period (a “charged period”) beginning within the last 12 months of the exempt period, and

(b) the combined length of the charged periods is more than 12 months.

(2) Section 5(2) of the 2013 Act applies in relation to the charged vehicle in respect of each complete month in the period (the “transitional liability period”)—

(a) beginning with the day after the last exempt day in relation to the charged vehicle, and

(b) ending with the end of the charged period during which that last exempt

day occurs.

(3) The last exempt day, in relation to a charged vehicle, is the last day of the period of 12 months beginning with the day on which the first charged period beginning within the last 12 months of the exempt period began.

(4) Subsection (5) applies where, in relation to the charged vehicle—

(a) a notification has been made under section 7(2)(c) of the 2013 Act (an “off-road notification”) in respect of a period beginning within the last 12 months of the exempt period, and

(b) vehicle excise duty is charged in respect of a period beginning—

(i) after the day on which the off-road notification is made, and

(ii) within the last 12 months of the exempt period.

(5) In calculating the period of 12 months mentioned in subsection (3) ignore the number of whole months in the period beginning with the day on which the off-road notification is made and ending with

the first day of the period described in subsection (4)(b).

(6) The Secretary of State, and any person who may exercise powers on behalf of the Secretary of State under section 9 of the 2013 Act (collection of levy), may (in addition to having the powers, duties and liabilities mentioned in that section) give a notice (a “payment notice”) to a person liable for HGV road user levy in respect of a transitional liability period.

(7) A payment notice must state—

(a) the amount of HGV road user levy for which the person is liable in respect of the transitional liability period,

(b) how the amount is to be paid, and

(c) that payment must be made within the period of 28 days beginning with the day on which the notice is given.

(8) The amount in subsection (7)(a) is given by—

$$\frac{L \times M}{12}$$

where—

L is the yearly rate of HGV road user levy applicable in relation to the vehicle on the first day of the transitional liability period, and

M is the number of whole months during the transitional liability period.

(9) In relation to the transitional liability period—

(a) a person commits an offence under section 11 of the 2013 Act (offence of using or keeping heavy goods vehicle if levy not paid) only if the person—

(i) has been given a payment notice, and

(ii) has failed to make payment in accordance with that notice, and

(b) section 7(5A) of the Vehicle Excise and Registration Act 1994 has effect as if the reference to HGV road user levy having been paid were a reference to it having been paid in accordance with a payment notice.

(10) In this section “UK heavy goods vehicle” has the same meaning as in the HGV Road User Levy Act 2013 (see section

2 of that Act)."

Commencement

(20) The amendments made by this Resolution come into force on 1 August 2023.

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.

51. Rates of landfill tax

Resolved, That—

(1) Section 42 of the Finance Act 1996 (amount of landfill tax) is amended as follows.

(2) In subsection (1)(a) (standard rate), for "£98.60" substitute "£102.10".

(3) In subsection (2) (reduced rate for certain disposals), in the words after paragraph (b)—

(a) for "£98.60" substitute "£102.10", and

(b) for "£3.15" substitute "£3.25".

(4) The amendments made by this Resolution have effect in relation to disposals made (or treated as made) on or after 1 April 2023.

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.

52. Rates of climate change levy (future years)

Resolved, That (notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills) provision may be made taking effect in a future year amending the rates of climate change levy.

53. Rate of plastic packaging tax

Resolved, That—

(1) In section 45(1) of the Finance Act 2021 (rate of plastic packaging tax), for “£200” substitute “£210.82”.

(2) The amendment made by this Resolution has effect in relation to packaging components produced in, or imported into, the United Kingdom on or after 1 April 2023.

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.

54. Aggregates levy (exemptions and exploitation)

Resolved, That provision may be made for the purposes of aggregates levy—

(a) for aggregate won by being removed from the ground on the site of any or any proposed structure, or the site of any or any proposed infrastructure relating to transportation or utilities, to be exempt from tax, and

(b) about the exploitation of aggregate which again becomes part of the site from which it was won or which becomes part of any other site occupied by the same person as the site from which it was won.

55. Freeports and investment zones

Resolved, That—

(a) provision may be made amending section 113(2), (3) and (5) of the Finance Act 2021 (designation of freeport tax sites), and

(b) (notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills), provision may be made for substituting a later date for the dates specified in section 61A of the Finance Act 2003 and sections 45O, 270BNA and 270BNB of the Capital Allowances Act 2001 (provision relating to freeports).

56. Rights to repayment of income tax

Resolved, That provision may be made preventing the assignment of a right to repayment of income tax.

57. Late payment interest (value added tax)

Resolved, That—

(1) In the Finance Act 2009, Sections 101 and 102 (Value Added Tax) (Late Payment Interest and Repayment Interest) (Exceptions and Consequential Amendments) Order 2022 (SI, 2022, No. 1298), in Part 2 (exceptions), before article 2 insert—

“Exception from section 101 of the Finance Act 2009 - late payment interest

1A —(1) Section 101 of the Finance Act

2009 (late payment interest on sums due to HMRC) does not apply to annual accounting scheme instalments.

(2) In paragraph (1) “annual accounting scheme instalment” means an amount payable to HMRC by virtue of regulation 50(2)(a) of the VAT “

(2) In Part 2 of Schedule 53 to the Finance Act 2009 (late payment interest start date), after paragraph 11 insert—

“VAT due after excess payment or credit from HMRC

11ZA (1) This paragraph applies to any amount of value added tax which is due and recoverable from a person by virtue of—

(a) section 73(9) of the Value Added Tax Act 1994, in relation to an amount assessed and notified to the person under subsection (2) of that section, or

(b) section 80C(1) of that Act.

(2) The late payment interest start date in respect of that amount is the date on which HMRC paid or credited that amount to the person.”

(3) Where, ignoring this paragraph, the late payment interest start date in respect of an amount would, by virtue of paragraph 11ZA of that Schedule (as inserted by paragraph (2)), fall before 15 March 2023, the late payment interest start date in respect of that amount is instead 15 March 2023.

(4) This Resolution comes into force on 15 March 2023.

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.

58. Penalties (value added tax)

Resolved, That provision (including provision having retrospective effect) may be made about penalties for failure to pay instalments of value added tax payable under the annual accounting scheme.

59. VAT credits (repayment interest due where evidence not provided)

Resolved, That provision (including provision having retrospective effect) may be made for repayment interest to be payable in respect of amounts of VAT credit

where there is a failure to comply with a requirement imposed under paragraph 4(1) of Schedule 11 to the Value Added Tax Act 1994.

60. Insurance premium tax (notifications)

Resolved, That provision may be made about notifications made under regulations under Part 3 of the Finance Act 1994.

61. Plastic packaging tax (penalties for late payments)

Resolved, That provision may be made amending Schedule 56 to the Finance Act 2009 in the case of plastic packaging tax.

62. Management of customs and excise (approval of aerodromes)

Resolved, That provision may be made for the Commissioners for His Majesty's Revenue and Customs to approve aerodromes for the purposes of customs and excise legislation.

63. Management of customs and excise (temporary approvals)

Resolved, That provision may be made amending section 16B of the Finance Act 1994.

64. Licensing authorities (requirements to give or obtain tax information)

Resolved, That (notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills) provision may be made requiring licensing authorities in Scotland and Northern Ireland, when licensing certain activities, to give or obtain information relating to tax compliance.

65. Charities (value added tax etc)

Resolved, That—

(1) In Part 1 of Schedule 6 to the Finance Act 2010 (definition of “charity” etc), in paragraph 2 (jurisdiction condition)—

(a) in sub-paragraph (1) omit paragraph (b) (and the “or” before it);

(b) omit sub-paragraphs (3) to (5).

(2) The amendments made by this Resolution—

(a) apply only to a body of persons or trust that has not asserted its status as a charity, and

(b) apply only for the purposes of value

added tax, stamp duty land tax, stamp duty reserve tax and annual tax on enveloped dwellings.

(3) The amendments made by this Resolution have effect—

(a) for the purposes of value added tax, in relation to supplies made, and acquisitions and importations taking place, on or after 15 March 2023;

(b) for the purposes of stamp duty land tax, in relation to any land transaction the effective date of which is on or after 15 March 2023;

(c) for the purposes of stamp duty reserve tax, in relation to any agreement to transfer securities in respect of which the relevant day (within the meaning of section 87(2) of the Finance Act 1986) is or is after 15 March 2023;

(d) for the purposes of annual tax on enveloped dwellings—

(i) for the chargeable period beginning with 1 April 2022 so far as it falls on or after 15 March 2023, and

(ii) for subsequent chargeable periods.

(4) Notwithstanding paragraph (3)(b), the amendments made by this Resolution do not have effect for the purposes of stamp duty land tax in relation to a transaction if—

(a) the transaction is effected in pursuance of a contract entered into and substantially performed before 15 March 2023, or

(b) the transaction—

(i) is effected in pursuance of a contract entered into before that date, and

(ii) is not excluded for the purposes of this paragraph.

(5) A transaction is excluded for the purposes of paragraph (4)(b)(ii) if—

(a) there is any variation of the contract, or assignment of rights under the contract, on or after 15 March 2023,

(b) the transaction is effected in consequence of the exercise on or after that date of any option, right of pre-emption or similar right, or

(c) on or after that date there is an assignment, subsale or other transaction

relating to the whole or part of the subject-matter of the contract as a result of which a person other than the purchaser under the contract becomes entitled to call for a conveyance.

(6) An apportionment to different periods which falls to be made as a result of paragraph (3)(d)(i) is to be made on a time basis according to the respective length of the periods.

(7) For the purposes of this Resolution a body of persons or trust has “asserted its status as a charity” if—

(a) immediately before 15 March 2023 it falls within the definition of “charity” in Part 1 of Schedule 6 to the Finance Act 2010, and

(b) at any time before that date, it has (under any enactment) made a valid claim to His Majesty’s Revenue and Customs in reliance on its status as a charity.

(8) The amendments made by this Resolution are to be ignored in determining whether a person who, immediately before 15 March 2023, holds a relevant interest in—

(a) a QAHC, or

(b) a company that has made an entry notification,

is, at any later time, a relevant qualifying investor in relation to that interest.

(9) Expressions used in paragraph (8) have the same meaning as in Schedule 2 to the Finance Act 2022 (qualifying asset holding companies).

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.

66. Charities (stamp duty)

Resolved, That the following provisions shall have effect for the period beginning with 22 March 2023 and ending 31 days after the earliest of the dates mentioned in section 50(2) of the Finance Act 1973—

(1) In Part 1 of Schedule 6 to the Finance Act 2010 (definition of “charity” etc), in paragraph 2 (jurisdiction condition)—

- (a) in sub-paragraph (1) omit paragraph
- (b) (and the “or” before it);

- (b) omit sub-paragraphs (3) to (5).
- (2) The amendments made by this Resolution—
 - (a) apply only to a body of persons or trust that has not asserted its status as a charity, and
 - (b) apply only for the purposes of stamp duty.
- (3) The amendments made by this Resolution have effect in relation to any instrument executed on or after 15 March 2023.
- (4) For the purposes of this Resolution a body of persons or trust has “asserted its status as a charity” if—
 - (a) immediately before 15 March 2023 it falls within the definition of “charity” in Part 1 of Schedule 6 to the Finance Act 2010, and
 - (b) at any time before that date, it has (under any enactment) made a valid claim to His Majesty’s Revenue and Customs in reliance on its status as a charity.
- (5) The amendments made by this Resolution are to be ignored in determining whether a

person who, immediately before 15 March 2023, holds a relevant interest in—

(a) a QAHC, or

(b) a company that has made an entry notification,

is, at any later time, a relevant qualifying investor in relation to that interest.

(6) Expressions used in paragraph (5) have the same meaning as in Schedule 2 to the Finance Act 2022 (qualifying asset holding companies).

And it is declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of section 50 of the Finance Act 1973.

67. Charities (other taxes)

Resolved, That provision may be made amending paragraph 2 of Schedule 6 to the Finance Act 2010.

68. Community amateur sports clubs

Resolved, That provision may be made amending section 661A of the Corporation Tax Act 2010.

69. Homes for Ukraine Sponsorship scheme

Resolved, That provision (including provision having retrospective effect) may be made for relief from taxation in relation to the scheme contained in paragraphs UKR 11.1 to UKR 20.2 of Appendix Ukraine Scheme to the immigration rules.

70. Office of Tax Simplification

Resolved, That provision may be made abolishing the Office of Tax Simplification.

71. Dormant assets scheme

Resolved, That provision (including provision having retrospective effect) may be made in relation to authorised reclaim funds within the meaning of the dormant assets scheme.

72. International arrangements for exchanging information

Resolved, That (notwithstanding anything to the contrary in the practice of the House relating to the matters that may be included in Finance Bills) provision may be made—

- (a) re-enacting (with modifications) section 222 of the Finance Act 2013, section 122 of the Finance Act 2015,

section 84 of the Finance Act 2019 and section 129 of the Finance Act 2021 (which concern international arrangements for exchanging information), and

(b) for enabling effect to be given to other international arrangements for the exchange of information.

73. Payment of unclaimed money in court into the Consolidated Fund

Resolved, That provision may be made amending section 38 of the Administration of Justice Act 1982 to enable rules to make provision requiring unclaimed money in court to be paid into the Consolidated Fund.

74. Financial sanctions regulations

Resolved, That provision may be made in relation to payments which are made by His Majesty's Revenue and Customs under any enactment to or for the benefit of persons who are, as a result of provision made by or under financial sanctions regulations made under section 1 of the Sanctions and Anti-Money Laundering Act 2018, designated persons.

75. Incidental or consequential provision

Resolved, That provision (including provision having retrospective effect) may be made which is incidental to, or consequential on, provision authorised by any other Resolution.

7 Finance: Money

King's Recommendation signified.

Resolved, That, for the purposes of any Act of the present Session relating to finance, it is expedient to authorise the payment out of money provided by Parliament of—

(a) any expenditure incurred by the Commissioners for His Majesty's Revenue and Customs which is attributable to provision made in relation to Chapter 6A of Part 3 of the Corporation Tax Act 2009,

(b) any expenditure incurred by the Commissioners for His Majesty's Revenue and Customs which is attributable to provision made in relation to net pay arrangements for pensions in cases where there is no liability to income tax,

(c) any expenditure incurred by virtue

of the Act by the Secretary of State in connection with import duty,

(d) any expenditure incurred by virtue of the Act by the Secretary of State in connection with HGV road user levy, and

(e) any expenditure incurred by virtue of the Act by a Minister of the Crown which is attributable to provision made by reference to financial sanctions regulations made under section 1 of the Sanctions and Anti-Money Laundering Act 2018.

8 Finance (No. 2) Bill

Ordered, That a Bill be brought in upon the foregoing Resolutions;

That the Chairman of Ways and Means, the Prime Minister, the Chancellor of the Exchequer, Secretary Grant Shapps, Secretary Michelle Donelan, Secretary Michael Gove, Secretary Mel Stride, John Glen, Victoria Atkins, Andrew Griffith and James Cartlidge present the Bill.

Victoria Atkins accordingly presented a Bill to make provision in connection with finance.

Bill read the first time; to be read a second time tomorrow, and to be printed (Bill 276), with Explanatory Notes (Bill 276–EN).

9 Statutory Instruments: Motions for Approval

(1) Motion made and Question put forthwith (Standing Order No. 118(6)), That the draft Treasure (Designation) (Amendment) Order 2023, which was laid before this House on 20 February, be approved.—(*Andrew Stephenson.*)

Question agreed to.

(2) Motion made and Question put forthwith (Standing Order No. 118(6)), That the draft Treasure Act 1996: Code of Practice (3rd Revision), which was laid before this House on 23 February, be approved.—(*Andrew Stephenson.*)

Question agreed to.

(3) Motion made and Question put forthwith (Standing Order No. 118(6)), That the draft Electricity Supplier Obligations (Excluded Electricity) (Amendment) Regulations 2023, which were laid before

this House on 20 February, be approved.—
(*Andrew Stephenson.*)

Question agreed to.

(4) Motion made and Question put forthwith (Standing Order No. 118(6)), That the draft Health Education England (Transfer of Functions, Abolition and Transitional Provisions) Regulations 2023, which were laid before this House on 20 February, be approved.—(*Andrew Stephenson.*)

Question agreed to.

(5) Motion made and Question put forthwith (Standing Order No. 118(6)), That the draft Criminal Justice Act 2003 (Home Detention Curfew) Order 2023, which was laid before this House on 8 February, be approved.—(*Andrew Stephenson.*)

The Deputy Speaker's opinion as to the decision of the Question was challenged.

Division deferred until tomorrow (Standing Order No. 41A).

10Adjournment (Easter, Coronation and Whitsun Recess)

Motion made and Question put forthwith (Standing Order No. 25), That this House, at its rising on Thursday 30 March 2023, do adjourn until Monday 17 April 2023; at its rising on Thursday 27 April 2023, do adjourn until Tuesday 2 May 2023; at its rising on Wednesday 3 May 2023, do adjourn until Tuesday 9 May 2023; and, at its rising on Thursday 25 May 2023, do adjourn until Monday 5 June 2023.—(*Andrew Stephenson.*)

Question agreed to.

11Public petitions

A public petition from residents of Osmaston Road, Harborne, Birmingham relating to dangerous driving was presented and read by Preet Kaur Gill.

12Adjournment

Subject: Large solar farms (Nigel Adams)

Resolved, That this House do now adjourn.—(*Andrew Stephenson.*)

Adjourned at 8.01 pm until tomorrow.

Other Proceedings

Lords Messages

13 Social Security (Additional Payments) (No. 2) Bill

The Lords agree to the Social Security (Additional Payments) (No. 2) Bill without amendment.

Changes to Notices Given

14 Commonwealth Parliamentary Association (Status) Bill

Order for Second Reading on Friday 24 March, read and discharged.

Bill withdrawn.

15 Local Electricity Bill

Order for Second Reading on Friday 24 March, read and discharged.

Bill withdrawn.

16 Automated External Defibrillators (Public Access) Bill

Order for Second Reading on Friday 24 March, read and discharged.

Bill withdrawn.

17 Plastics (Recycling, Sustainability and Pollution Reduction) Bill

Order for Second Reading on Friday 24 March, read and discharged.

Bill to be read a second time on Friday 14 July.

18 Clean Air Bill

Order for Second Reading on Friday 24 March, read and discharged.

Bill to be read a second time on Friday 14 July.

19 Sun Protection Products (Value Added Tax) Bill

Order for Second Reading on Friday 24 March, read and discharged.

Bill to be read a second time on Friday 24 November.

20Lithium-Ion Battery Storage (Fire Safety and Environmental Permits) Bill

Order for Second Reading on Friday 24 March, read and discharged.

Bill to be read a second time on Friday 24 November.

21Paternity (Leave and Pay) Bill

Order for Second Reading on Friday 24 March, read and discharged.

Bill to be read a second time on Friday 24 November.

22Pension Contributions Bill

Order for Second Reading on Friday 24 March, read and discharged.

Bill withdrawn.

23Internet Access (Children Eligible for Free School Meals) Bill

Order for Second Reading on Friday 24 March, read and discharged.

Bill to be read a second time on Friday 24 November.

24House of Lords (Elected Senate) Bill

Order for Second Reading on Friday 24 March, read and discharged.

Bill to be read a second time on Friday 24 November.

25Parliamentary Elections (Optional Preferential Vote) Bill

Order for Second Reading on Friday 24 March, read and discharged.

Bill to be read a second time on Friday 24 November.

26Ministerial Competence (External Review) Bill

Order for Second Reading on Friday 24 March, read and discharged.

Bill to be read a second time on Friday 24 November.

27 Relocation of the House of Lords (Report to Parliament) Bill

Order for Second Reading on Friday 24 March, read and discharged.

Bill to be read a second time on Friday 24 November.

28 Independent Anti-slavery Commissioner (Appointment by Parliament) Bill

Order for Second Reading on Friday 24 March, read and discharged.

Bill to be read a second time on Friday 24 November.

29 National Parks (Camping) Bill

Order for Second Reading on Friday 24 March, read and discharged.

Bill to be read a second time on Friday 24 November.

30 Employment Bill

Order for Second Reading on Friday 24 March, read and discharged.

Bill to be read a second time on Friday 24 November.

31 Climate Education Bill

Order for Second Reading on Friday 24 March, read and discharged.

Bill to be read a second time on Friday 24 November.

General Committees: Reports

32 Lifelong Learning (Higher Education Fee Limits) Bill Committee

Sir Robert Syms (Chair) reported:

(1) That the Committee had come to the following Resolution, That, subject to the discretion of the Chair, any written evidence received by the Committee shall be reported to the House for publication; and

(2) written evidence.

Written evidence to be published.

33Third Delegated Legislation Committee

Julie Elliott (Chair) reported the draft Economic Crime (Anti-Money Laundering) Levy (Amendment) Regulations 2023.

34Fourth Delegated Legislation Committee

Derek Twigg (Chair) reported the draft Service Police (Complaints, etc) Regulations 2023.

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).

35Third Delegated Legislation Committee (draft Economic Crime (Anti-Money

Laundering) Levy (Amendment) Regulations 2023)

Members: Paul Howell discharged and Gareth Davies nominated in substitution.

36Fourth Delegated Legislation Committee (draft Service Police (Complaints etc.) Regulations 2023)

Members: Gerald Jones and Andrew Percy discharged and Damien Moore and Taiwo Owatemi nominated in substitution.

Select Committees: Reports

37Backbench Business Committee

(1) Determination of business to be taken on Thursday 23 March in the Chamber;

(2) Transcript of representations made on Tuesday 21 March to be published

(Ian Mearns).

38 Business, Energy and Industrial Strategy Committee

(1) *Memorandum of Understanding on scrutiny of the Investment Security Unit: Eighth Report*, to be printed, with the formal minutes relating to the Report (HC 1235);

(2) *UK plc*:

(i) Ninth Report, to be printed, with the formal minutes relating to the Report (HC 1120);

(ii) Written evidence, to be published (HC 1120);

(2) *Decarbonisation of the power sector: Oral and written evidence*, to be published (HC 283);

(3) *Correspondence from the Secretary of State for Business and Trade*: Written evidence, to be published;

(4) *Correspondence from UK Power Networks relating to network losses*: Written evidence, to be published;

(5) *Post-pandemic economic growth: UK labour markets*: Written evidence, to be published (HC 306)

(Darren Jones).

39Defence Committee

(1) *Defence and climate change*: Oral evidence, to be published (HC 179);

(2) *UK Defence and the Indo-Pacific*: Oral evidence, to be published (HC 183)

(Tobias Ellwood).

40Digital, Culture, Media and Sport Committee

(1) *Economics of music streaming: follow-up: Government Response to the Committee's Fifth Report*: Eighth Special Report, to be printed (HC 1245);

(2) *Misinformation and trusted voices*: Oral evidence taken before the Sub-Committee on Online Harms and Disinformation, to be published (HC 597);

(3) *Gambling regulation*: Written evidence, to be published (HC 1010);

(4) *The work of Ofcom*: Written evidence, to be published (HC 1204)

(Damian Green).

41 Education Committee

(1) *Support for childcare and the early years*: Oral and written evidence, to be published (HC 969);

(2) *Correspondence from the Secretary of State relating to guidance for schools on transgender pupils*: Written evidence, to be published

(Mr Robin Walker).

42 Environment, Food and Rural Affairs Committee

(1) *Species reintroduction*: Oral evidence, to be published (HC 849);

(2) *Food security*: Written evidence, to be published (HC 622);

(3) *Soil health*: Written evidence, to be published (HC 963)

(Sir Robert Goodwill).

43European Scrutiny Committee

(1) *Government Northern Ireland Protocol negotiations*: Oral evidence, to be published (HC 1101);

(2) *Correspondence with the Leader of the House relating to the draft Statutory Instrument on the Stormont Brake*: Written evidence, to be published (HC 1101);

(3) *Correspondence with the Secretary of State for Northern Ireland relating to the Windsor Framework*: Written evidence, to be published (HC 1101)

(Sir William Cash).

44Foreign Affairs Committee

(1) *Critical minerals*: Oral evidence, to be published (HC 1095);

(2) *Correspondence from the Secretary of State relating to AUKUS*: Written evidence, to be published

(Alicia Kearns).

45Health and Social Care Committee

(1) *NHS dentistry*: Oral and written evidence, to be published (HC 964);

(2) *Assisted dying/assisted suicide*: Written evidence, to be published (HC 711);

(3) *Correspondence with the Chief Medical Officer*: Written evidence, to be published;

(4) *Correspondence with the Patient Safety Commissioner*: Written evidence, to be published;

(5) *Prevention in health and social care*: Written evidence, to be published (HC 965)

(Steve Brine).

46High Speed Rail (Crewe - Manchester) Bill (Select Committee on the)

High Speed Rail (Crewe - Manchester) Bill: Oral and written evidence, to be published (HC 1136) (Andrew Percy).

47International Development Committee

(1) *Foreign, Commonwealth and Development Office's Annual Report and*

Accounts: Written evidence, to be published (HC 765);

(2) *Investment for development: The UK's strategy towards Development Finance*

Institutions: Written evidence, to be published (HC 884);

(3) *Situation for women and girls in Afghanistan*: Written evidence, to be published (HC 1087);

(4) *UK aid for refugee host countries*: Written evidence, to be published (HC 426);

(5) *WASH (Water, Sanitation and Hygiene)*: Written evidence, to be published (HC 1174)

(Nigel Mills).

48Justice Committee

(1) *The prison operational workforce*: Oral evidence, to be published;

(2) *Appointment of the Prisons and Probation Ombudsman*: Written evidence, to be published (HC 926);

(3) *Correspondence from the Chief Executive of HM Courts and Tribunals Service relating*

to the Reform Programme: Written evidence, to be published;

(4) Correspondence from the Minister for Courts and Legal Services relating to the Statutory Instrument to facilitate two coroner area mergers: Written evidence, to be published;

(5) Correspondence from the Minister for Prisons and Probation: Written evidence, to be published;

(6) Correspondence with the Lord Chancellor and Secretary of State for Justice relating to magistrates' sentencing powers: Written evidence, to be published;

(7) Public opinion and understanding of sentencing: Written evidence, to be published (HC 305)

(Sir Robert Neill).

49Northern Ireland Affairs Committee

The effectiveness of the institutions of the Belfast/Good Friday Agreement: Oral evidence, to be published (HC 781) (Simon Hoare).

50 Petitions Committee

- (1) Record of the Committee's decisions relating to e-petitions, to be published;
 - (2) List of closed e-petitions presented to the House, to be published;
 - (3) *Correspondence from the Secretary of State for Environment, Food and Rural Affairs relating to e-petition 630751*: Written evidence, to be published;
 - (4) *Correspondence with the Minister of State for Schools relating to water safety education*: Written evidence, to be published;
 - (5) *Correspondence with the Secretary of State for Environment, Food and Rural Affairs relating to e-petition 622806*: Written evidence, to be published
- (Catherine McKinnell).

51 Privileges (Committee of)

Matter referred on 21 April 2022: Conduct of Rt Hon Boris Johnson MP: Written evidence, to be printed (HC 564) (Ms Harriet Harman).

52 Science and Technology Committee

- (1) *Governance of artificial intelligence*: Written evidence, to be published (HC 945);
 - (2) *Correspondence from the Secretary of State for Science, Innovation and Technology relating to the National Quantum Strategy*: Written evidence, to be published;
 - (3) *Correspondence with the Executive Chair of the Economic and Social Research Council relating to his new appointment*: Written evidence, to be published
- (Greg Clark).

53 Transport Committee

Minimum service levels for rail: Written evidence, to be published (HC 1153) (Iain Stewart).

54 Treasury Committee

- (1) *Fuel Duty: Fiscal forecast fiction*: Government response to the Committee's *Eleventh Report: Fifth Special Report*, to be printed (HC 1242);
- (2) *Budget 2023*: Oral evidence, to be published (HC 1217);

(3) *Quantitative tightening*: Written evidence, to be published (HC 1116);

(4) *Retail banks*: Written evidence, to be published (HC 1117)

(Harriett Baldwin).

Lindsay Hoyle

Speaker

Westminster Hall

The sitting began at 9.30 am.

Business appointed by the Chairman of Ways and Means (Standing Order No. 10(6))

1 Commonwealth Day

Resolved, That this House has considered Commonwealth Day.—(*Sir James Duddridge*.)

The sitting was suspended between 10.38 am and 11.00 am.

2 Energy Charter Treaty

Resolved, That this House has considered the Energy Charter Treaty.—(*Chris Skidmore*.)

The sitting was suspended between 11.24 am and 2.30 pm (Standing Order No. 10(1)(b)).

3 Energy support for farms

Resolved, That this House has considered the matter of energy support for farms.—(*Carla Lockhart*.)

The sitting was suspended between 3.23 pm and 4.00 pm.

4 Travel advice on altitude sickness

Resolved, That this House has considered the matter of travel advice on altitude sickness.—(*Rob Roberts*.)

5 Social mobility

Resolved, That this House has considered social mobility.—(*Sir David Evennett*.)

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

Adjourned at 5.30 pm until tomorrow.

Rosie Winterton

First Deputy Chairman of Ways and Means

Papers Laid

Other papers

1 United Kingdom Internal Market

(1) Periodic Report on the UK Internal Market regime (by Act) (Secretary Kemi Badenoch)

(2) Report on the operation of the UK Internal Market (by Act) (Secretary Kemi Badenoch)

