

Tuesday 12 March 2024

Votes and Proceedings

The House met at 11.30 am.

Prayers

- 1 Private Bill: Bishop's Stortford Cemetery Bill [Lords]: Third Reading Bill read the third time and passed with amendments.
- 2 Questions to the Minister of State, Foreign, Commonwealth and Development Office
- 3 Statement: Foreign national offenders, prisons and probation (Secretary Alex Chalk)
- 4 Bereavement Support (Children and Young People) Bill: Presentation (Standing Order No. 57)

Christine Jardine, supported by Wendy Chamberlain, Mrs Flick Drummond, Mr Tobias Ellwood, Richard Foord, Tim Loughton, Rachael Maskell, Jim Shannon and Munira Wilson presented a Bill to require specified organisations and public bodies to inform children and young people of local, national and online support services available to them following a bereavement; and for connected purposes.

Bill read the first time; to be read a second time on Friday 26 April, and to be printed (Bill 176).

5 Personal Protective Equipment at Work (Protected Characteristics) Bill: Presentation (Standing Order No. 57)

Emma Hardy presented a Bill to require employers to ensure that personal protective equipment provided at work to people with certain protected characteristics within the meaning of the Equality Act 2010 is suitable for the wearer; and for connected purposes.

Bill read the first time; to be read a second time on Friday 7 June, and to be printed (Bill 177).

6 Public sector websites (data charges): Motion for leave to bring in a Bill (Standing Order No. 23)

Ordered, That leave be given to bring in a Bill to require providers of electronic communications networks to allow their customers to access certain public sector websites free of charge; and for connected purposes;

That Simon Lightwood, Dame Angela Eagle, Stella Creasy, Mrs Sharon Hodgson, Kate Hollern, Fabian Hamilton, Nadia Whittome, Ms Marie Rimmer, Cat Smith, Naz Shah, Sarah Edwards and Dr Rupa Hug present the Bill.

Simon Lightwood accordingly presented the Bill.

Bill read the first time; to be read a second time on Friday 17 May, and to be printed (Bill 178).

7 Ways and Means: Income tax (charge): Adjourned debate on the Question proposed on 6 March

Debate resumed (Order, 11 March).

Question again proposed, That income tax is charged for the tax year 2024–25.

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.

The House divided.

Division No. 88

Ayes: 318 (Tellers: Joy Morrissey, Mark Jenkinson)

Noes: 43 (Tellers: Kirsty Blackman, Gavin Newlands)

Question agreed to.

Resolved, That income tax is charged for the tax year 2024–25.

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.

8 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 2024–25 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 rates)

Resolved, That—

- (1) For the tax year 2024–25 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 2024–25 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 2024–25 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. High income child benefit charge (increase in thresholds)

Resolved, That provision may be made—

- (a) amending sections 681B(1)(a) and 681C(2)(b) of the Income Tax (Earnings and Pensions) Act 2003 by substituting "£60,000" for "£50,000", and
- (b) amending section 681C(2)(b) of that Act by substituting "£200" for "£100".
- 6. Capital gains tax (reduction in higher rate for residential property gains to 24%) Question put, That—
- (1) In section 1H of the Taxation of Chargeable Gains Act 1992 (the main rates of CGT)—
 - (a) after subsection (1) insert—
 - "(1A)Residential property gains (see Schedule 1B) accruing in a tax year to an individual are charged to capital gains tax at a rate of 18% or 24%.",
 - (b) in subsection (2), omit paragraph (a) together with the "or" at the end of the paragraph,
 - (c) after subsection (4) insert—
 - "(4A)Residential property gains accruing in a tax year to the personal representatives of a deceased individual are charged to capital gains tax at a rate 24%.",
 - (d) in subsection (5), omit paragraph (a) together with the "or" at the end of the paragraph, and
 - (e) in subsection (7), for "28%" substitute "24%".
- (2) In section 1I of that Act (income taxed at higher rates or gains exceeding unused basic rate band)—
 - (a) in subsection (1)—
 - (i) before paragraph (a) insert—
 - "(za) at the rate of 24% (if they are residential property gains),", and
 - (ii) in that paragraph, omit "residential property gains or",
 - (b) in subsection (2), in the words after paragraph (b)—
 - (i) after "is charged at the rate of" insert "24% (so far as comprising residential property gains), at the rate of", and
 - (ii) omit "residential property gains or",

- (c) in subsection (5)—
 - (i) before paragraph (a) insert—
 - "(za) at the rate of 24% (if they are residential property gains),", and
 - (ii) in that paragraph, omit "residential property gains or", and
- (d) in subsection (9)—
 - (i) before paragraph (a) insert—
 - "(za) at the rate of 24% (if they are residential property gains),", and
 - (ii) in that paragraph, omit "residential property gains or".
- (3) The amendments made by this Resolution have effect in relation to disposals made on or after 6 April 2024.

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 House divided.

Division No. 89

Ayes: 317 (Tellers: Joy Morrissey, Mark Jenkinson)

Noes: 46 (Tellers: Kirsty Blackman, Gavin Newlands)

Question agreed to.

Resolved, That-

- (1) In section 1H of the Taxation of Chargeable Gains Act 1992 (the main rates of CGT)—
 - (a) after subsection (1) insert—
 - "(1A)Residential property gains (see Schedule 1B) accruing in a tax year to an individual are charged to capital gains tax at a rate of 18% or 24%.",
 - (b) in subsection (2), omit paragraph (a) together with the "or" at the end of the paragraph,
 - (c) after subsection (4) insert—
 - "(4A)Residential property gains accruing in a tax year to the personal representatives of a deceased individual are charged to capital gains tax at a rate 24%.",
 - (d) in subsection (5), omit paragraph (a) together with the "or" at the end of the paragraph, and
 - (e) in subsection (7), for "28%" substitute "24%".
- (2) In section 1I of that Act (income taxed at higher rates or gains exceeding unused basic rate band)—
 - (a) in subsection (1)—
 - (i) before paragraph (a) insert—
 - "(za) at the rate of 24% (if they are residential property gains),", and
 - (ii) in that paragraph, omit "residential property gains or",
 - (b) in subsection (2), in the words after paragraph (b)—
 - (i) after "is charged at the rate of" insert "24% (so far as comprising residential property gains), at the rate of", and
 - (ii) omit "residential property gains or",

- (c) in subsection (5)—
 - (i) before paragraph (a) insert—
 - "(za) at the rate of 24% (if they are residential property gains),", and
 - (ii) in that paragraph, omit "residential property gains or", and
- (d) in subsection (9)—
 - (i) before paragraph (a) insert—
 - "(za) at the rate of 24% (if they are residential property gains),", and
 - (ii) in that paragraph, omit "residential property gains or".
- (3) The amendments made by this Resolution have effect in relation to disposals made on or after 6 April 2024.

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.

7. Stamp duty land tax (abolition of multiple dwellings relief)

Resolved, That—

- (1) Section 58D of, and Schedule 6B to, the Finance Act 2003 (relief for transfers involving multiple dwellings) are repealed.
- (2) In consequence of the repeal of those provisions—
 - (a) in Part 4 of the Finance Act 2003—
 - (i) in section 87(3) (interest on unpaid tax: meaning of "relevant date"), omit paragraph (aza),
 - (ii) in Schedule 4A (higher rates for certain transactions), in paragraph 2(6), omit paragraph (d) and, in paragraph 7, for sub-paragraph (6) substitute—
 - "(6) In sub-paragraph (5)—

"contract" includes any agreement;

"relevant deeming provision" means any of sections 44 to 45A, paragraph 5(1) or (2) of Schedule 2A or paragraph 12A or 19(3) of Schedule 17A.",

- (iii) in Schedule 5 (amount of tax chargeable: rent), in paragraph 9, in sub-paragraph (4), omit "or 6B" and, in sub-paragraph (5), omit "or Schedule 6B",
- (iv) in Schedule 10 (returns, enquiries, assessments and appeals), in paragraph 12(2A)(a), for ", 81A" substitute "or 81A" and omit "or paragraph 6 of Schedule 6B (adjustment for change of circumstances)", and
- (v) in Schedule 15 (partnerships), in paragraphs 11(2C) and 19(2C), in the substituted paragraph, omit "or 6B",
- (b) in Schedule 36 to the Finance Act 2008 (information and inspection powers), in paragraph 21A(7), omit paragraph (b) and the "or" before it, and
- (c) in the Finance Act 2011, omit section 83 and Schedule 22 (transfers involving multiple dwellings).
- (3) The amendments made by this Resolution have effect in relation to land transactions the effective date of which falls on or after 1 June 2024.

- (4) But those amendments do not have effect in relation to a land transaction if—
 - (a) the transaction is effected in pursuance of a contract entered into and substantially performed before 1 June 2024, or
 - (b) the transaction is effected in pursuance of a contract entered into on or before 6 March 2024 and is not excluded.
- (5) For this purpose a land transaction is excluded if—
 - (a) there is any variation of the contract, or assignment of rights under the contract, after 6 March 2024,
 - (b) the transaction is effected in consequence of the exercise after that date of any option, right of pre-emption or similar right, or
 - (c) 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) If—

- (a) pre-commencement land transactions are linked to post-commencement land transactions, and
- (b) all of the transactions would (but for this Resolution) be relevant transactions for the purposes of Schedule 6B to the Finance Act 2003,

a claim under that Schedule is available only in relation to the pre-commencement land transactions.

- (7) If a claim under that Schedule is made in relation to those transactions, none of the post-commencement land transactions are to be regarded any longer as linked to any of the pre-commencement land transactions for the purposes of Schedule 6B to the Finance Act 2003 and all other purposes of Part 4 of that Act.
- (8) For this purpose—

"pre-commencement land transactions" means land transactions the effective date of which falls before 1 June 2024 or which meet the condition in paragraph (4)(a) or (b), and

"post-commencement land transactions" means all other land transactions.

- (9) The amendments made by this Resolution also do not have effect in relation to land transactions the effective date of which falls on or after 1 June 2024 if they fall within a description of land transactions specified in regulations made by the Treasury (irrespective of the date on which the regulations are made).
- (10) The regulations may make provision of a kind mentioned in section 114(6)(a) to (c) of the Finance Act 2003 but may not be made on or after 1 February 2025.

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.

- 8. Stamp duty land tax (first-time buyers' relief: new leases acquired on bare trust)

 Resolved, That—
- (1) Schedule 6ZA to the Finance Act 2003 (relief for first-time buyers) is amended as follows.

(2) In Part 1 (eligibility for relief), after paragraph 3 insert—

"Eligibility for relief: acquisition of new lease on bare trust

3A In determining who is the purchaser for the purposes of paragraphs 1(4) and 2(2), paragraph 3 of Schedule 16 is to have effect as if sub-paragraphs (2) and (3) (trustee of bare trust granted a lease treated as purchaser of the whole of the interest acquired) were omitted."

- (3) In paragraph 6 (definition of "first-time buyer"), at the end insert—
 - "(3) In determining any question for the purposes of sub-paragraph (1), paragraph 3 of Schedule 16 is to have effect as if sub-paragraphs (2) and (3) (trustee of bare trust granted a lease treated as purchaser of the whole of the interest acquired) were omitted."
- (4) The amendment made by paragraph (2) has effect for the purposes of claims for relief under paragraph 1 of Schedule 6ZA to the Finance Act 2003 made in relation to any land transaction the effective date of which falls on or after 6 March 2024.
- (5) The amendment made by paragraph (3) also has effect for the purposes of claims for relief under that paragraph made in relation to any land transaction the effective date of which falls on or after that date unless—
 - (a) the transaction is effected in pursuance of a contract entered into on or before that date, and
 - (b) the transaction is not excluded,
- (6) For this purpose a land transaction is excluded if—
 - (a) there is any variation of the contract, or assignment of rights under the contract, after 6 March 2024,
 - (b) the transaction is effected in consequence of the exercise after that date of any option, right of pre-emption or similar right, or
 - (c) 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.

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.

9. Stamp duty land tax (registered providers of social housing)

Resolved, That-

- (1) Section 71 of the Finance Act 2003 (certain acquisitions by registered social landlord) is amended as follows.
- (2) In the heading, for "registered social landlord" substitute "registered providers of social housing etc".
- (3) In subsection (1), for paragraph (a) substitute—
 - "(a) the purchaser is a non-profit registered provider of social housing controlled by its tenants,".
- (4) In subsection (1A)—
 - (a) for paragraph (b) substitute—
 - "(b) a housing association registered in the register maintained under Article 14 of the Housing (Northern Ireland) Order 1992 (S.I. 1992/1725 (N.I. 15)), or

- (c) an English local authority that is a registered provider of social housing.", and
- (b) omit the "or" after paragraph (a).
- (5) In subsection (2) for "relevant housing provider", in each place it occurs, substitute "non-profit registered provider of social housing".
- (6) In subsection (3)—
 - (a) omit paragraphs (b) and (e) to (g), and
 - (b) for paragraph (h) substitute—
 - "(h) the Department for Communities in Northern Ireland, or."
- (7) In subsection (4), omit paragraphs (b) and (d) (but not the "or" after paragraph (d)).
- (8) In subsection (5)—
 - (a) after "means" insert "—
 - (a) any amount that is receipts of the disposal of social housing, provided the purchaser is entitled to use the amount for the purpose of the provision of social housing, or
 - (b)", and
 - (b) in paragraph (b) (which is a result of the previous amendment), omit the words from "within" to the end.
- (9) After subsection (5) insert—
 - "(6) In subsection (5) "social housing" has the meaning it has in Part 2 of the Housing and Regeneration Act 2008 (see, in particular, section 68 of that Act).
 - (7) In this section "English local authority" means—
 - (a) a principal council within the meaning of the Local Government Act 1972, or
 - (b) the Common Council of the City of London."
- (10) In section 121 of the Finance Act 2003 (minor definitions), omit the definition of "registered social landlord".
- (11) In section 122 of that Act (index of defined expressions), omit the entry for "registered social landlord".
- (12) The amendments made by this Resolution have effect in relation to land transactions the effective date of which falls on or after 6 March 2024.
- (13) In consequence of those amendments, in section 150 of the Finance Act 2013 (annual tax on enveloped dwellings: relief for providers of social housing etc)—
 - (a) in subsection (2)(a)—
 - (i) for "relevant" substitute "qualifying", and
 - (ii) omit the words from "(that" to "landlord)",
 - (b) in subsection (3), for "relevant", in each place it occurs, substitute "qualifying", and
 - (c) for paragraphs (a) to (c) in subsection (4) substitute—
 - "(a) subsection (2) of section 71 of FA 2003 applies in relation to a reference to a qualifying housing provider controlled by its tenants as it applies to a reference in that section to a non-profit registered provider of social housing controlled by its tenants;

- (b) "qualifying body" means—
 - (i) anything described as a qualifying body in subsection (3) of that section,
 - (ii) the Scottish Ministers,
 - (iii) a council constituted under section 2 of the Local Government etc. (Scotland) Act 1994, or
 - (iv) Scottish Homes;
- (c) "public subsidy" means—
 - (i) anything that is a public subsidy for the purposes of section 71 of FA 2003, and for the purposes of this section the reference in subsection (5)(a) of that section to "the purchaser" is to be treated as a reference to P or the qualifying housing provider (as the case may be);
 - (ii) any grant or other financial assistance under section 18 of the Housing Act 1996 (c. 52) (social housing grants);
 - (iii) any grant or other financial assistance under section 2 of the Housing (Scotland) Act 1988 (c. 43) (general functions of the Scottish Ministers);
- (d) "qualifying housing provider" means—
 - (i) a relevant housing provider (within the meaning of section 71 of FA 2003),
 - (ii) a body registered as a social landlord in a register maintained under section 1(1) of the Housing Act 1996 (Welsh registered social landlords), or
 - (iii) a body registered under section 20(1) of the Housing (Scotland) Act 2010 (asp 17) (Scottish registered social landlords)."
- (14) Paragraph (13) comes into force on 6 March 2024.

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.

10. Stamp duty land tax (purchases by public bodies)

Resolved, That-

- (1) In paragraph 3 of Schedule 4A to the Finance Act 2003 (application of the higher rate of 15% to transactions where purchaser is a company etc)—
 - (a) in sub-paragraph (3)(a) and (b), after "company" insert "but is not a public body", and
 - (b) in sub-paragraph (4), at the end insert "and, for the purposes of that sub-paragraph, whether a person is a public body is to be determined in accordance with section 66".
- (2) The amendments made by this Resolution have effect in relation to land transactions the effective date of which falls on or after 6 March 2024.

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.

11. Inheritance tax (agricultural property relief and woodlands relief)

Resolved, That provision may be made for the purposes of inheritance tax restricting agricultural property relief and woodlands relief to land in the United Kingdom.

12. Corporation tax (charge and main rate for financial year 2025)

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 2025, and
- (b) for the main rate of corporation tax for that year to be 25%.
- 13. Corporation tax (standard small profits rate and fraction for financial year 2025)

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 2025, and
- (b) for the standard marginal relief fraction to be 3/200ths for those purposes for that year.

14. Credit for low-budget British films

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 Part 14A of the Corporation Tax Act 2009 so as to provide for the payment of credits in respect of expenditure by companies on the production of films which have a budget not exceeding a specified maximum and which have a specified connection to the United Kingdom.

15. Theatre tax credit

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 increasing the rates specified in section 1217K(4)(a) and (b) of the Corporation Tax Act 2009 to 45% and 40% respectively.

16. Orchestra tax credit

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 increasing the rate specified in section 1217RG(4) of the Corporation Tax Act 2009 to 45%.

17. Museums and galleries exhibition tax credit

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

- (a) provision may be made omitting paragraph (c) of section 1218ZCG(1) of the Corporation Tax Act 2009 (date before which qualifying expenditure must be incurred), and
- (b) provision may be made taking effect in a future year increasing the rates specified in section 1218ZCH(4)(a) and (b) of that Act to 45% and 40% respectively.
- 18. Energy (oil and gas) profits levy (energy security investment mechanism)

Resolved, That provision may be made for the energy (oil and gas) profits levy to cease to apply if the average prices of oil and gas over a specified period are at or below the average of those prices over the period of 20 years ending with 31 December 2022.

19. Collective investment schemes (unauthorised co-ownership schemes)

Resolved, That provision may be made conferring power on the Treasury to make regulations applying any provision made in connection with authorised co-ownership schemes so that it applies (with or without modifications) in connection with unauthorised co-ownership schemes which meet specified conditions.

20. Economic crime (anti-money laundering) levy (amount of charge)

Resolved, That provision may be made amending section 54(2)(c) of the Finance Act 2022 (amount of charge in case of persons whose UK revenue is very large) by substituting "£500,000" for "£250,000".

21. Transfer of assets abroad (closely-held companies)

Resolved, That provision may be made amending Chapter 2 of Part 13 of the Income Tax Act 2007 to deal with cases where assets are transferred by closely-held companies.

22. Value added tax (late payment interest and repayment interest)

Resolved, That-

- (1) In Part 2 of Schedule 54A to the Finance Act 2009 (further provision as to late payment interest and repayment interest)—
 - (a) in paragraph 5 (interpretation) omit the definition of "VAT credit",
 - (b) in paragraph 7 (conditions for recovery of certain amounts of repayment interest), in sub-paragraph (1), for "on a VAT credit" substitute "in respect of an amount that is, or relates to, value added tax", and
 - (c) in paragraph 8 (common period rules for value added tax)—
 - (i) in sub-paragraph (2), for paragraphs (a) and (b) substitute—
 - "(a) an amount ("the overdue payment") that is, or relates to, value added tax—
 - (i) is due and payable by the person, and
 - (ii) carries late payment interest, and
 - (b) an amount ("the relevant amount") that is, or relates to, value added tax—
 - (i) is payable to the person, and
 - (ii) carries repayment interest.",
 - (ii) in sub-paragraph (3), in the words before paragraph (a), for "During" substitute "In respect of",
 - (iii) in paragraphs (a) and (b) of that sub-paragraph, for "VAT credit", in each place it occurs, substitute "relevant amount", and
 - (iv) after sub-paragraph (3) insert—
 - "(4) An amount of repayment interest that—
 - (a) has been paid to a person, but
 - (b) as a result of sub-paragraph (3)(b), ought not to have been paid,

may be recovered from the person as if it were late payment interest."

(2) The amendments made by this Resolution come into force on 6 March 2024.

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.

23. Value added tax (other minor amendments)

Resolved, That provision may be made amending—

- (a) section 35 of the Value Added Tax Act 1994 (refund of VAT to persons constructing certain buildings) in relation to the evidence for claims for refunds of value added tax,
- (b) section 50 of that Act (terminal markets) so as to clarify the powers of the Treasury under that section, and
- (c) Schedule 54A to the Finance Act 2009 (late payment interest and repayment interest) so as to give effect to the amendments made by the preceding Resolution in relation to times before 6 March 2024.

24. Collective money purchase schemes

Resolved, That provision may be made about the treatment under Part 4 of the Finance Act 2004 of—

- (a) sums or assets transferred from a collective money purchase scheme in the course of its winding up, and
- (b) benefits provided from sums or assets transferred as mentioned in paragraph (a).

25. 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.

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 any expenditure incurred by the Commissioners for His Majesty's Revenue and Customs or the Secretary of State which is attributable to provision made for credits to companies in respect of expenditure on the production of films which have a budget not exceeding a specified maximum and which have a specified connection to the United Kingdom.

9 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, Laura Trott, Nigel Huddleston, Bim Afolami and Gareth Davies present the Bill.

Nigel Huddleston 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 179), with Explanatory Notes (Bill 179–EN).

10 Statutory Instruments: Motions for Approval

(1) Motion made and Question put forthwith (Standing Order No. 118(6)), That the draft Representation of the People (Variation of Election Expenses and Exclusions) Regulations 2024, which were laid before this House on 29 January, be approved.—(*Mike Wood*.)

Question agreed to.

(2) Motion made and Question put forthwith (Standing Order No. 118(6)), That the draft General Aviation (Persons on Board, Flight Information and Civil Penalties) Regulations 2024, which were laid before this House on 28 November 2023, be approved.—(*Mike Wood.*)

Question agreed to.

(3) Motion made and Question put forthwith (Standing Order No. 118(6)), That the draft Energy Bills Discount Scheme (Amendment) Regulations 2024, which were laid before this House on 7 February, be approved.—(*Mike Wood*.)

Question agreed to.

(4) Motion made and Question put forthwith (Standing Order No. 118(6)), That the draft Single Source Contract (Amendment) Regulations 2024, which were laid before this House on 22 January, be approved.—(*Mike Wood*.)

Question agreed to.

(5) Motion made and Question put forthwith (Standing Order No. 118(6)), That the draft South Yorkshire Mayoral Combined Authority (Election of Mayor and Transfer of Police and Crime Commissioner Functions) Order 2024, which was laid before this House on 7 February, be approved.—(Mike Wood.)

Question agreed to.

(6) Motion made and Question put forthwith (Standing Order No. 118(6)), That the draft Criminal Justice Act 2003 (Suitability for Fixed Term Recall) Order 2024, which was laid before this House on 22 February, be approved.—(*Mike Wood*.)

Question agreed to.

11 Public petitions

A public petition from residents of the constituency of Kingston upon Hull North relating to recommendations of the Infected Blood Inquiry was presented and read by Dame Diana Johnson.

12 Adjournment

Subject: Provision of inclusive personal protective equipment (Emma Hardy)

Resolved, That this House do now adjourn.—(Mike Wood.)

Adjourned at 7.54 pm until tomorrow.

Other Proceedings

Changes to Notices Given

13 Asylum Seekers (Permission to Work) Bill

Order for Second Reading on Friday 15 March, read and discharged.

Bill to be read a second time on Friday 22 March.

14 Corporate Homicide Bill

Order for Second Reading on Friday 15 March, read and discharged.

Bill to be read a second time on Friday 22 March.

15 Deductions from Universal Credit (Report) Bill

Order for Second Reading on Friday 15 March, read and discharged.

Bill to be read a second time on Friday 22 March.

16 Evictions (Universal Credit) Bill

Order for Second Reading on Friday 15 March, read and discharged.

Bill to be read a second time on Friday 22 March.

17 Food Poverty Strategy Bill

Order for Second Reading on Friday 15 March, read and discharged.

Bill to be read a second time on Friday 22 March.

18 Under-Occupancy Penalty (Report) Bill

Order for Second Reading on Friday 15 March, read and discharged.

Bill to be read a second time on Friday 22 March.

19 Devolution (Employment) (Scotland) Bill

Order for Second Reading on Friday 15 March, read and discharged.

Bill to be read a second time on Friday 22 March.

20 Social Security Benefits (Healthy Eating) Bill

Order for Second Reading on Friday 15 March, read and discharged.

Bill to be read a second time on Friday 22 March.

21 Universal Credit Sanctions (Zero Hours Contracts) Bill

Order for Second Reading on Friday 15 March, read and discharged.

Bill to be read a second time on Friday 22 March.

22 Members of Parliament (Oil and Gas Companies) Bill

Order for Second Reading on Friday 15 March, read and discharged.

Bill to be read a second time on Friday 26 April.

General Committees: Reports

23 Second Delegated Legislation Committee

Graham Stringer (Chair) reported the draft North East Mayoral Combined Authority (Establishment and Functions) Order 2024.

24 Third Delegated Legislation Committee

Yvonne Fovargue (Chair) reported the draft Strikes (Minimum Service Levels: Fire and Rescue Services) (England) Regulations 2024.

25 Fourth Delegated Legislation Committee

Sir Graham Brady (Chair) reported the draft Sea Fisheries (International Commission for the Conservation of Atlantic Tunas) (Amendment) Regulations 2024.

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).

26 Second Delegated Legislation Committee (draft North East Mayoral Combined Authority (Establishment and Functions) Order 2024)

Chair: Graham Stringer in place of Dame Caroline Dinenage

27 Third Delegated Legislation Committee (draft Strikes (Minimum Service Levels: Fire and Rescue Services) (England) Regulations 2024)

Members: Sarah Edwards, Fabian Hamilton, Stephen Kinnock, Jess Phillips and Sir Alok Sharma discharged and Aaron Bell, Colleen Fletcher, John McDonnell, Alex Norris and Andrew Western nominated in substitution.

28 Fifth Delegated Legislation Committee (draft Combined Authorities (Overview and Scrutiny Committees, Access to Information and Audit Committees) (Amendment) Regulations 2024)

Members: Ben Bradley and Ben Everitt discharged and Sara Britcliffe and Jonathan Gullis nominated in substitution.

29 Tenth Delegated Legislation Committee (draft Russia (Sanctions) (EU Exit) (Amendment) Regulations 2024 (SI, 2024, No. 218))

- (1) Chair: Ian Paisley in place of James Gray
- (2) Members: Brendan O'Hara discharged and Stuart C McDonald nominated in substitution.

Select Committees: Reports

30 Backbench Business Committee

Transcript of representations made on Tuesday 12 March to be published (Ian Mearns).

31 Business and Trade Committee

- (1) Industrial policy: Oral and written evidence, to be published (HC 440);
- (2) Export-led growth: Written evidence, to be published (HC 289);
- (3) Implementation of the Economic Crime and Corporate Transparency Act 2023: Written evidence, to be published (HC 522);
- (4) Post Office and Horizon Compensation: follow-up: Written evidence, to be published (HC 477);
- (5) UK accession to the Comprehensive and Progressive Agreement for Trans-Pacific Partnership: Written evidence, to be published (HC 483)

(Liam Byrne).

32 Defence Committee

(1) Defence in the grey zone: Written evidence, to be published (HC 50);

(2) Correspondence from the Permanent Secretary relating to the report of the Ajax Lessons Learnt Review: Written evidence, to be published

(Sir Jeremy Quin).

33 Education Committee

Screen time: impacts on education and wellbeing: Oral evidence, to be published (HC 118) (Mr Robin Walker).

34 Environment, Food and Rural Affairs Committee

- (1) Vet shortages: Oral and written evidence, to be published (HC 497);
- (2) Correspondence from River Action relating to Ofwat's Forward Programme 2024–25: Written evidence, to be published;
- (3) Correspondence from the Animal Sentience Committee relating to its report on the Veterinary Medicines Regulations (2013) Revisions: Written evidence, to be published;
- (4) Correspondence from the Food Standards Agency relating to the launch of its vegan food and allergens campaign: Written evidence, to be published;
- (5) Education and careers in land-based sectors: Written evidence, to be published (HC 165);
- (6) Fairness in the food supply chain: Written evidence, to be published (HC 160);
- (7) Fisheries negotiations: Written evidence, to be published (HC 491);
- (8) UK trade policy: food and agriculture: Written evidence, to be published (HC 162);
- (9) Urban green spaces: Written evidence, to be published (HC 164)
- (Dr Neil Hudson).

35 Environmental Audit Committee

Enabling sustainable electrification of the UK economy: Oral evidence, to be published (HC 278) (Philip Dunne).

36 Foreign Affairs Committee

- (1) The situation in Ukraine and the UK's response: Oral evidence, to be published (HC 629);
- (2) Correspondence with the Secretary of State relating to the situation in Gaza: Written evidence, to be published;
- (3) The UK Government's engagement regarding the British Indian Ocean Territory: Written evidence, to be published (HC 598)

(Alicia Kearns).

37 Home Affairs Committee

Asylum decision-making and conversion to Christianity: Oral and written evidence, to be published (HC 595) (Dame Diana Johnson).

38 International Development Committee

(1) The UK Government's work on achieving SDG2: Zero Hunger: Oral and written evidence, to be published (HC 112);

(2) Correspondence with the Secretary of State relating to the protection of humanitarian personnel in Gaza: Written evidence, to be published

(Sarah Champion).

39 Justice Committee

- (1) Probate: Oral and written evidence, to be published (HC 520);
- (2) Correspondence from the Minister for Courts and Legal Services: Written evidence, to be published;
- (3) Correspondence from the Minister for Prisons, Parole and Probation relating to the Prison Media Bill: Written evidence, to be published;
- (4) The use of pre-recorded cross-examination under Section 28 of the Youth Justice and Criminal Evidence Act 1999: Written evidence, to be published (HC 267)

(Sir Robert Neill).

40 Liaison Committee

- (1) Correspondence with Mr Speaker relating to Select Committee X (formerly Twitter) accounts: Written Evidence, to be published;
- (2) Correspondence with the Secretary of State for Levelling Up, Housing & Communities relating to parliamentary scrutiny of institutions with devolved powers: Written Evidence, to be published

(Sir Bernard Jenkin).

41 Northern Ireland Affairs Committee

- (1) Integrated Education: Oral evidence, to be published (HC 373);
- (2) Renewable Energy and Net Zero in Northern Ireland: Oral evidence, to be published (HC 428)

(Sir Robert Buckland).

42 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 (Cat Smith).

43 Public Administration and Constitutional Affairs Committee

- (1) Transforming the UK's evidence base: Oral and written evidence, to be published (HC 197);
- (2) Correspondence from the Secretary of State for Levelling Up, Housing and Communities and Minister for Intergovernmental Relations relating to intergovernmental engagement: Written evidence, to be published;
- (3) Correspondence with the Senior Non-Executive Director, Parliamentary and Health Service Ombudsman relating to the appointment of a new PHSO: Written evidence, to be published;
- (4) Parliamentary and Health Service Ombudsman Supplementary Estimate Memorandum 2023–24: Written evidence, to be published

(Mr William Wragg).

44 Transport Committee

- (1) Correspondence from the Parliamentary Under Secretary of State for Transport relating to the National Networks National Policy Statement: Written evidence, to be published;
- (2) *Strategic transport objectives*: Written evidence, to be published (HC 84) (lain Stewart).

45 Treasury Committee

- (1) Budget 2024: Oral evidence, to be published (HC 625);
- (2) Correspondence with the Bank of England relating to the appointment of Clare Lombardelli as Deputy Governor: Written evidence, to be published;
- (3) Correspondence with the Bank of England relating to the reappointment of Antony Jenkins to the Prudential Regulation Committee: Written evidence, to be published (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 Compensation for women affected by state pension changes

Motion made and Question proposed, That this House has considered compensation for women affected by state pension changes.—(Jim Shannon.)

At 11 am, the Motion lapsed (Standing Order No. 10(6)).

2 Social housing occupancy levels

Resolved, That this House has considered social housing occupancy levels.—(Catherine West.)

The sitting was suspended between 11.28 am and 2.30 pm (Standing Order No. 10(1)(b)).

3 Health and wellbeing services in Essex

Resolved, That this House has considered health and wellbeing services in Essex.—(Priti Patel.)

The sitting was suspended between 3.49 pm and 4 pm.

4 Criminal Cases Review Commission

Resolved, That this House has considered the Criminal Cases Review Commission.—(Damian Collins.)

The sitting was suspended between 4.26 pm and 4.30 pm.

5 Information on support available for parents and carers of infants

Resolved, That this House has considered information on support available for parents and carers of infants.—(Sally-Ann Hart.)

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

Adjourned at 5.22 pm until tomorrow.

Eleanor Laing

Chairman of Ways and Means

Papers Laid

Papers subject to Negative Resolution

1 Child Trust Funds

Child Trust Funds (Amendment) Regulations 2024 (SI, 2024, No. 349), dated 11 March 2024 (by Act), with an Explanatory Memorandum (by Command) (Bim Afolami)

2 Income Tax

Individual Savings Account (Amendment) Regulations 2024 (SI, 2024, No. 350), dated 11 March 2024 (by Act), with an Explanatory Memorandum (by Command) (Bim Afolami)

3 Merchant Shipping

Merchant Shipping (Special Measures to Enhance Maritime Safety) Regulations 2024 (SI, 2024, No. 280), dated 11 March 2024 (by Act), with an Explanatory Memorandum (by Command) (Secretary Mark Harper)

Other papers

4 Coroners and Justice

Report of the Chief Coroner to the Lord Chancellor for 2021 and 2022 (by Act) (Secretary Alex Chalk)

5 Immigration

Explanatory Memorandum to the draft Immigration (Leave to Enter and Remain) (Amendment) Order 2024 (by Command) (Secretary James Cleverly)

6 Supply Estimates 2024–25

National Audit Office: Main Supply Estimate for 2024–25 (by Act), to be printed (HC 568) (Clerk of the House)

7 Treaty Series No. 10 (2024)

Agreement, done at London on 22 November 2023, between the United Kingdom of Great Britain and Northern Ireland and the Republic of Korea on Cooperation and Mutual Administrative Assistance in Customs Matters (by Command) (CP 1044) (David Rutley)

8 Treaty Series No. 11 (2024)

Protocol, done at London on 7 June 2019, between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Ukraine on Amendments to the Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Ukraine on International Road Transport (by Command) (CP 1045) (David Rutley)

Withdrawn papers

9 Coroners and Justice

Report of the Chief Coroner to the Lord Chancellor for 2021 and 2022 (laid 19 December 2023)

10 Immigration

Explanatory Memorandum to the draft Immigration (Leave to Enter and Remain) (Amendment) Order 2024 (laid 11 March)