RESOLUTIONS TO BE MOVED BY THE CHANCELLOR OF THE EXCHEQUER

26 NOVEMBER 2025

The Chancellor of the Exchequer

PROVISIONAL COLLECTION OF TAXES: That, pursuant to section 5 of the Provisional Collection of Taxes Act 1968, provisional statutory effect shall be given to the following motions:—

(a) Stamp duty reserve tax (UK listing relief) (motion no. 60);

(b) Rates of tobacco products duty (motion no. 65).

ARRANGEMENT OF WAYS AND MEANS RESOLUTIONS

1. Income tax (charge)
2. Income tax (main rates)
3. Income tax (default and savings rates)
4. Income tax (dividend rates)
5. Income tax (savings rates for future years)
6. Income tax (property rates for future years)
7. Income tax (starting rate limit for savings)
8. Income tax (starting rate limit for savings for future years)
9. Basic rate limit and personal allowance for tax years 2028-29 to 2030-31
10. Corporation tax (charge and main rate for financial year 2027)
11. Corporation tax (standard small profits rate and fraction for financial year 2027)
12. Enterprise management incentives etc (thresholds etc)
13. Venture capital trusts (rate of relief)
14. PISCES shares (CSOP schemes and EMI)
15. Employment income (cars and vans)
16. Employment income (CO2 emissions of cars)
17. Employment income (exemptions)
18. Employment income (additional household expenses)
19. Employment income (payments for cancelled, moved or curtailed shifts)
20. Employment income (non-performance of duties)
21. Employment income (umbrella companies)
22. Employment income (loan charge settlement opportunity)
23. Main rate of writing-down allowances for plant or machinery
24. New first-year allowance for expenditure on plant or machinery
25. First-year allowances (zero-emission cars etc)
26. Corporation tax (expenditure credits)
27. Research and development overseas (relief for loss-making SMEs)
28. Capital gains tax (employee-ownership trusts)
29. Chargeable gains (avoidance and corporate reconstructions)
30. Capital gains tax (incorporation relief)
31. Chargeable gains (cell companies)
32. Collective investment vehicles (double taxation etc)
33. Income tax (distributions received by non-UK residents)
34. Foreign income and gains etc
35. End of remittance basis (returns relating to capital gains tax etc)
36. PAYE (internationally mobile employees etc)
37. Diverted profits tax and unassessed transfer pricing profits
38. Transfer pricing
39. Permanent establishments
40. Pillar Two (UTPR)
41. Pillar Two (general)
42. Controlled foreign companies (reversal of state aid recovery)
43. Charities
44. Winter fuel payment charge
45. Carried interest

46. Collective money purchase schemes and Master Trust schemes
47. Corporate interest restriction (reporting companies etc)
48. Avoidance schemes involving certain non-derecognition liabilities
49. Energy (oil and gas) profits levy relief (decommissioning agreements)
50. Inheritance tax (limiting agricultural and business property reliefs etc)
51. Inheritance tax (pension interests)
52. Inheritance tax (nil rate band etc for tax year 2030-31)
53. Inheritance tax (domicile and residence)
54. Inheritance tax (infected blood compensation schemes)
55. Inheritance tax (gifts to charities or registered clubs)
56. Value added tax and insurance premium tax (motability scheme)
57. Value added tax (private hire vehicles or taxis)
58. Value added tax (donations to charity)
59. Value added tax (refunds to combined county authorities)
60. Stamp duty reserve tax (UK listing relief)
61. Rate of remote gaming duty
62. General betting duty (remote bets)
63. Abolition of bingo duty
64. Rates of alcohol duty
65. Rates of tobacco products duty
66. Further increases in rates of tobacco products duty
67. Rates of vehicle excise duty
68. Vehicle excise duty (expensive car supplement)
69. Rates of HGV road user levy
70. Rates of air passenger duty (future years)
71. Rates of climate change levy (future years)
72. Rates of landfill tax
73. Rate of aggregates levy
74. Aggregates levy (Scotland)
75. Rate of plastic packaging tax
76. Plastic packaging tax (chemical recycling etc)
77. Rates of soft drinks industry levy
78. Import duty (customs tariff)
79. Import duty (initiation of trade remedies investigations)
80. Import duty (lesser duty rule)
81. Customs duty (approval of wharves)
82. Rates of economic crime (anti-money laundering) levy
83. Annual tax on enveloped dwellings (time limits)
84. Vaping products duty
85. Carbon border adjustment mechanism
86. Promotion and disclosure of tax avoidance schemes etc
87. Construction industry scheme
88. Tax advisers (registration, conduct and information)
89. Office for Budget Responsibility (fiscal mandate assessments)
90. Provision of data by third parties
91. Digital reporting and record-keeping
92. Electronic communications (making of directions)
93. Digital contact details

94. Penalties and penalty points (expiry and cancellation etc)
95. Amounts of penalties for failure to deliver company tax returns
96. Advance clearances for large investment projects
97. Information about cryptoasset users etc
98. Future tax replacing stamp tax (testing of procedures for administration)
99. Oversight of HMRC enforcement functions in Northern Ireland
100Repeal of obsolete provisions and correction of wrong cross-references
101Incidental provision etc

1. Income tax (charge)

That income tax is charged for the tax year 2026-27.

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.

2. Income tax (main rates)

That for the tax year 2026-27 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)

That—

(1) For the tax year 2026-27 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 2026-27 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 (dividend rates)

That—

(1) In section 8 of the Income Tax Act 2007 (which provides, among other things, for the dividend ordinary rate and dividend upper rate)—

(a) in subsection (1) (the dividend ordinary rate), for "8.75%" substitute "10.75%", and

(b) in subsection (2) (the dividend upper rate), for "33.75%" substitute "35.75%".

(2) The amendments made by this Resolution have effect for the tax year 2026-27 and subsequent tax years.

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. Income tax (savings rates for future years)

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 making provision about savings rates, including provision determining the savings rates of income tax for the tax year 2027-28.

6. Income tax (property rates for future years)

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 providing for different rates of income tax to be charged on income chargeable under Part 3 of the Income Tax (Trading and Other Income) Act 2005, including—

(a) provision determining the property rates of income tax for the tax year 2027-28, and

(b) provision for Scottish rates and Welsh rates to be charged on income chargeable under that Part.

7. Income tax (starting rate limit for savings)

That—

(1) For the tax year 2026-27 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.

8. Income tax (starting rate limit for savings for future years)

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 for the amount specified in section 12(3) of the Income Tax Act 2007 to remain at "£5,000" for the tax years 2027-28, 2028-29, 2029-30 and 2030-31.

9. Basic rate limit and personal allowance for tax years 2028-29 to 2030-31

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 for each of the following amounts to remain at their current amounts for the tax years 2028-29, 2029-30 and 2030-31—

(a) the amount specified in section 10(5) of the Income Tax Act 2007 (basic rate limit), and

(b) the amount specified in section 35(1) of that Act (personal allowance).

10. Corporation tax (charge and main rate for financial year 2027)

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 2027, and

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

11. Corporation tax (standard small profits rate and fraction for financial year 2027)

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 2027, and

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

12. Enterprise management incentives etc (thresholds etc)

That provision may be made—

(a) in the case of enterprise management incentives, for changing—

(i) thresholds for qualification relating to the total value of shares over which options are issued, gross assets and employee numbers, and

(ii) the period for the exercise of options, and

(b) in the case of the enterprise investment scheme and venture capital trusts, for changing thresholds for qualification relating to the amount of relevant investments and gross assets.

13. Venture capital trusts (rate of relief)

That provision may be made to reduce the rate of relief under Part 6 of the Income Tax Act 2007 to 20%.

14. PISCES shares (CSOP schemes and EMI)

That provision (including provision having retrospective effect) may be made, for the purposes of Schedules 4 and 5 to the Income Tax (Earnings and Pensions) Act 2003, about the treatment of variations of share options in cases where the shares are or become PISCES shares within the meaning of the Financial Services and Markets Act 2023 (Private Intermittent Securities and Capital Exchange System Sandbox) Regulations 2025.

15. Employment income (cars and vans)

That—

(a) (notwithstanding anything to the contrary in the practice of the House relating to the matters which may be included in Finance Bills)

provision may be made taking effect in a future year extending the circumstances in which a car or van made available to an employee, or a member of an employee's family or household, is a taxable benefit, and

(b) provision may be made amending section 117 of the Income Tax (Earnings and Pensions) Act 2003 so that subsection (1) of that section does not apply where a car or van is sold or leased on arm's length terms to an employee or a member of an employee's family or household.

16. Employment income (CO_2 emissions of cars)

That provision (including provision having retrospective effect) may be made amending Chapter 6 of Part 3 of the Income Tax (Earnings and Pensions) Act 2003 in relation to the CO_2 emissions of certain hybrid electric cars.

17. Employment income (exemptions)

That provision may be made amending Chapter 11 of Part 4 of the Income Tax (Earnings and Pensions) Act 2003 to provide exemptions from income tax in cases involving the provision of—

(a) accommodation, supplies or services intended to be used by an employee in performing employment duties,

(b) eye and eyesight tests and related special corrective appliances, and

(c) influenza vaccinations.

18. Employment income (additional household expenses)

That provision may be made to disallow deductions from earnings under Chapter 2 of Part 5 of the Income Tax (Earnings and Pensions) Act 2003 for additional household expenses incurred in the performance of duties at home.

19. Employment income (payments for cancelled, moved or curtailed shifts)

That provision may be made for statutory payments made by employers for cancelling, moving or curtailing a shift to be treated as earnings from employment.

20. Employment income (non-performance of duties)

That provision may be made about the extent to which general earnings are to be treated for the purposes of income tax as being in respect of duties performed in the United Kingdom in cases where the duties are not in fact performed.

21. Employment income (umbrella companies)

That provision may be made—

(a) imposing joint and several liability to income tax on persons involved in arrangements for the use of umbrella companies to engage workers,

(b) for an individual to be treated for the purposes of income tax as holding an employment with a person in circumstances where it may

appear that the person is an umbrella company and the individual is its employee, and

(c) omitting section 44(4)(b) of the Income Tax (Earnings and Pensions) Act 2003.

22. Employment income (loan charge settlement opportunity)

That provision (including provision having retrospective effect) may be made in relation to liabilities of any person in connection with loans or quasi-loans falling within Schedule 11 or 12 to the Finance (No. 2) Act 2017—

(a) authorising the Commissioners for His Majesty's Revenue and Customs to enter into a settlement with the person but not so as to reduce the person's liabilities by more than £70,000 (excluding for this purpose any reduction of the person's inheritance tax liabilities), and

(b) about the inheritance tax consequences of a person entering into a settlement.

23. Main rate of writing-down allowances for plant or machinery

That provision may be made for reducing the percentage specified in section 56(1) of the Capital Allowances Act 2001.

24. New first-year allowance for expenditure on plant or machinery

That provision may be made amending the Capital Allowances Act 2001 to provide for a first-year allowance of 40% for expenditure (other than special rate expenditure) incurred on plant or machinery which is unused and not second-hand.

25. First-year allowances (zero-emission cars etc)

That provision may be made extending the periods in which expenditure must be incurred to qualify for first-year allowances under sections 45D and 45EA of the Capital Allowances Act 2001.

26. Corporation tax (expenditure credits)

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 for the purposes of corporation tax about—

(a) payments made for the surrender between companies of amounts of expenditure credit,

(b) the calculation of video game expenditure credit for companies that have previously claimed video games tax relief, and

(c) the special credit for visual effects under audiovisual expenditure credit.

27. Research and development overseas (relief for loss-making SMEs)

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

having retrospective effect) may be made amending section 1138A of the Corporation Tax Act 2009 so that subsection (1)(b) of that section applies only for the purposes of relief under Chapter 2 of Part 13 of that Act.

28. Capital gains tax (employee-ownership trusts)

That—

(1) Section 236H of the Taxation of Chargeable Gains Act 1992 (disposals to employee-ownership trusts) is amended as follows.

(2) For subsection (2) substitute—

"(2) Where this section applies, section 17(1) (disposals and acquisitions treated as made at market value) does not apply to the disposal and, taking account of that disapplication—

(a) if a gain accrues, subsection (2A) applies, or

(b) if no gain accrues, subsection (3) applies.

(2A) Where this subsection applies—

(a) only 50% of the gain is a chargeable gain,

(b) the disposal is not to be regarded as a qualifying business disposal for the purposes of Chapter 3 of Part 5 (business asset disposal relief),

(c) the ordinary share capital disposed of is to be regarded, immediately before the disposal, as comprised wholly of excluded shares for the purposes of Chapter 5 of that Part (investors' relief), and

(d) the acquisition by the trustees is to be treated for the purposes of this Act as made for the consideration for the disposal less an amount equal to so much of the gain as is not a chargeable gain as a result of paragraph (a)."

(3) In subsection (3), for "The", in the first place it occurs, substitute "Where this subsection applies, the".

(4) The amendments made by this Resolution have effect in relation to disposals made on or after 26 November 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.

29. Chargeable gains (avoidance and corporate reconstructions)

That provision may be made amending sections 103K and 137 to 139 of the Taxation of Chargeable Gains Act 1992.

30. Capital gains tax (incorporation relief)

That provision may be made requiring relief under section 162 of the Taxation of Chargeable Gains Act 1992 to be claimed.

31. Chargeable gains (cell companies)

That—

(1) Part 4 of Schedule 1A to the Taxation of Chargeable Gains Act 1992 (anti-avoidance relating to assets deriving 75% of value from UK land) is amended as follows.

(2) For the heading of the Part substitute "Cell companies and anti-avoidance".

(3) Before paragraph 11 insert—

"Cell companies

10A(1) In the application of this Schedule in relation to the disposal of an asset consisting of a right or an interest in a cell company, each cell of the company is to be treated as if it were an individual company.

(2) For the purposes of this paragraph—

(a) a company is a "cell company" if under the law under which the company is formed, under the company's articles of association or other document regulating the company or under arrangements entered into by or in relation to the company—

(i) some or all of the assets of the company are available primarily, or only, to meet particular liabilities of the company, and

(ii) some or all of the members of the company, and some or all of its creditors, have rights primarily, or only, in relation to particular assets of the company;

(b) "cell", in relation to a cell company, means an identifiable part of the company that carries on distinct business activities and to which particular assets and liabilities of the company are primarily or wholly attributable.

Anti-avoidance".

(4) The amendments made by this Resolution have effect in relation to disposals made on or after 26 November 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.

32. Collective investment vehicles (double taxation etc)

That provision may be made in respect of chargeable gains accruing by virtue of Schedule 5AAA to the Taxation of Chargeable Gains Act 1992—

(a) removing the requirement under section 6(6) of the Taxation (International and Other Provisions) Act 2010 to claim relief in respect of disposals with a connection to collective investment vehicles, and

(b) correcting minor errors in paragraphs 10 to 12 of Schedule 2 to Finance Act 2019.

33. Income tax (distributions received by non-UK residents)

That provision may be made repealing section 399 of the Income Tax (Trading and Other Income) Act 2005.

34. Foreign income and gains etc

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

(a) relief from income tax and capital gains tax on foreign income and gains of individuals who become resident in the United Kingdom for income tax purposes,

(b) the temporary repatriation facility,

(c) former users of the remittance basis,

(d) the application in relation to trusts and other similar structures of the changes to the taxation of foreign income and gains made by Schedule 12 to the Finance Act 2025, and

(e) the treatment of income of persons who are temporarily not resident in the United Kingdom for income tax purposes.

35. End of remittance basis (returns relating to capital gains tax etc)

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

(a) amending section 8C of the Taxes Management Act 1970 and sections 1K and 62(3) of the Taxation of Chargeable Gains Act 1992 in consequence of the ending of the remittance basis, and

(b) correcting an omission in paragraph 2 of Schedule 9 to the Finance Act 2025.

36. PAYE (internationally mobile employees etc)

That provision may be made amending sections 690 to 690E of the Income Tax (Earnings and Pensions) Act 2003.

37. Diverted profits tax and unassessed transfer pricing profits

That provision may be made replacing diverted profits tax with a new charge to corporation tax on amounts—

(a) which arise as a result of the application of corporation tax rules about transfer pricing, and

(b) which have not been taken into account in a company's self-assessment.

38. Transfer pricing

That provision may be made for the purposes of income tax and corporation tax about transfer pricing.

39. Permanent establishments

That provision may be made—

(a) about permanent establishments for the purposes of corporation tax, and

(b) for the purposes of income tax corresponding to provision falling within paragraph (a).

40. Pillar Two (UTPR)

That—

(1) For the purposes of Part 3 of the Finance (No. 2) Act 2023, a tax is to be treated as a qualifying undertaxed profits tax for any accounting period that ends before the first regulations under section 257 of that Act have been made if—

(a) it is a Qualified UTPR for that accounting period for the purposes of the Pillar Two rules, or

(b) it is reasonable to conclude that it is likely to be a Qualified UTPR for that accounting period for the purposes of the Pillar Two rules.

(2) In paragraph (1) "Pillar Two rules" has the same meaning as in Part 3 of the Finance (No. 2) Act 2023 (see section 255 of that Act).

(3) This Resolution comes into force on 2 December 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.

41. Pillar Two (general)

That provision (including provision having retrospective effect) may be made about multinational top-up tax and domestic top-up tax.

42. Controlled foreign companies (reversal of state aid recovery)

That—

(1) This Resolution applies if a repayment of interest ("the relevant repayment") is, or has been at any time, made to a company in consequence of the cancellation of an interest charging notice given to the company under Schedule 7ZA to the Taxation (International and Other Provisions) Act 2010 (recovery of unlawful state aid).

(2) Interest must be paid to the company in respect of the relevant repayment.

(3) The amount of interest payable under this Resolution is the amount that would have been payable by virtue of section 826 of the Income and Corporation Taxes Act 1988 (interest on tax overpaid) in respect of the relevant repayment if, at the time of the relevant repayment—

(a) the relevant repayment had been among the repayments and payments listed in subsection (1) of that section, and

(b) the material date for the purposes of that section, in relation to the relevant repayment, had been the date on which the interest mentioned in paragraph (1) above was paid by the company.

(4) Interest payable under this Resolution must be paid—

(a) in respect of a relevant repayment made before 2 December 2025, as soon as reasonably practicable;

(b) in respect of a relevant repayment made on or after that day, at the same time as the relevant repayment.

(5) Nothing in paragraph 10(1) of Schedule 7ZA to the Taxation (International and Other Provisions) Act 2010 (Treasury duty to make regulations where Commission Decision is revoked or annulled) requires the Treasury to make any further provision in relation to the repayment of interest paid by virtue of that Schedule.

(6) References in this Resolution to Schedule 7ZA to the Taxation (International and Other Provisions) Act 2010 are to the Schedule treated as inserted in that Act by paragraph (b) of Schedule 4 to the Taxation (Post-transition Period) Act 2020.

(7) This Resolution comes into force on 2 December 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.

43. Charities

That provision may be made—

(a) amending Part 10 of the Income Tax Act 2007 and Part 11 of the Corporation Tax Act 2010 so as to bring within the scope of tax gifts that are made to charities by will,

(b) amending section 558 of the Income Tax Act 2007 and section 511 of the Corporation Tax Act 2010 so as to change the meaning of "approved charitable investment", and

(c) amending the provisions in relation to tainted donations in Chapter 8 of Part 13 of the Income Tax Act 2007, Part 21C of the Corporation Tax Act 2010, and section 257A of the Taxation of Chargeable Gains Act 1992.

44. Winter fuel payment charge

That provision (including provision having retrospective effect) may be made for income tax to be chargeable in respect of winter fuel payments.

45. Carried interest

That provision may be made for carried interest to be chargeable to income tax as the profits of a trade.

46. Collective money purchase schemes and Master Trust schemes

That provision may be made for the purposes of income tax about collective money purchase schemes and Master Trust schemes.

47. Corporate interest restriction (reporting companies etc)

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

(a) Schedule 7A to the Taxation (International and Other Provisions) Act 2010 (reporting companies etc), and

(b) section 407 of that Act (amounts not brought into account in determining a company's tax-EBITDA).

48. Avoidance schemes involving certain non-derecognition liabilities

That provision may be made denying a deduction for corporation tax purposes for a loss, expense or debit that arises—

(a) in connection with a liability recognised for accounting purposes following the transfer of an asset to a securitisation company or to a person that is a party to the same capital market arrangement as such a company, and

(b) as a result of arrangements where there is a main purpose of securing a tax advantage.

49. Energy (oil and gas) profits levy relief (decommissioning agreements)

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 80 of the Finance Act 2013 to ensure that no payment is made under decommissioning relief agreements by reference to the energy (oil and gas) profits levy.

50. Inheritance tax (limiting agricultural and business property reliefs etc)

That provision (including provision having retrospective effect) may be made amending the Inheritance Tax Act 1984—

(a) for limiting the amount of agricultural property relief and business property relief,

(b) about the Scottish agricultural leases to which section 177(1) or (2) of the Inheritance Tax Act 1984 applies,

(c) to remove obsolete references to the Unlisted Securities Market, and

(d) providing that overseas property whose value is attributable to agricultural property in the United Kingdom is not excluded property.

51. Inheritance tax (pension interests)

That (notwithstanding anything to the contrary in the practice of the House relating to the matters which may be included in Finance Bills) provision may be made taking effect in a future year about the charging of inheritance tax by reference to benefits payable under a pension scheme on the death of a member of the scheme.

52. Inheritance tax (nil rate band etc for tax year 2030-31)

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 86 of the Finance Act 2021 so that the nil rate band, the residential enhancement and the taper threshold remain at their current amounts for the tax year 2030-31.

53. Inheritance tax (domicile and residence)

That provision (including provision having retrospective effect) may be made for the purposes of inheritance tax—

(a) limiting the application of exclusions from the charge in section 65 of the Inheritance Tax Act 1984,

(b) limiting the amount that can be charged under section 64 or 65 of that Act by reference to property that was comprised in a settlement before 30 October 2024 and was before that time excluded property,

(c) about the residence status for the purposes of that Act of individuals who are or have been subject to exemptions from inheritance tax by virtue of legislation governing international organisations, diplomacy or similar matters, and

(d) correcting minor errors arising from amendments of that Act made by the Finance Act 2025.

54. Inheritance tax (infected blood compensation schemes)

That provision (including provision having retrospective effect) may be made conferring inheritance tax relief in relation to payments made under an infected blood compensation scheme.

55. Inheritance tax (gifts to charities or registered clubs)

That provision may be made limiting the exemption from inheritance tax for gifts to charities or registered clubs.

56. Value added tax and insurance premium tax (motability scheme)

That provision may be made—

(a) repealing item 14 of Group 12 in Schedule 8 to the Value Added Tax Act 1994 (zero-rate for letting of vehicles to persons in receipt of certain disability benefits),

(b) disregarding, in calculating the value of a supply for the purposes of that Act, the amount of the consideration given for the letting of vehicles so far as consisting of the payment of disability benefits paid by a public authority, and

(c) limiting the relief from insurance premium tax under paragraph 3 of Schedule 7A to the Finance Act 1994 to contracts relating to motor vehicles designed or adapted by reference to a person's use of a wheelchair or stretcher.

57. Value added tax (private hire vehicles or taxis)

That—

(1) In section 53 of the Value Added Tax Act 1994 (tour operators), after subsection (3) insert—

"(3A) But a person is not a tour operator if and so far as their business consists of making supplies of services consisting of the transport of passengers by private hire vehicle or taxi, unless those supplies are made in conjunction with, and are ancillary to, the making of supplies by the person consisting of—

(a) the provision of accommodation, or

(b) the transport of passengers by bus, coach, train, ship or aircraft."

(2) The amendment made by this Resolution has effect in relation to supplies made on or after 2 January 2026.

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. Value added tax (donations to charity)

That provision may be made for donations to charities of goods within a specified financial limit not to be treated as supplies for the purposes of value added tax.

59. Value added tax (refunds to combined county authorities)

That provision may be made amending section 33(3)(a) of the Value Added Tax 1994 (refunds of VAT to local authorities and combined authorities) so that it applies to combined county authorities.

60. Stamp duty reserve tax (UK listing relief)

That—

(1) After section 89B of the Finance Act 1986 (stamp duty reserve tax) insert—

"89C Section 87: UK listing relief

(1) Section 87 does not apply as regards an agreement to transfer chargeable securities in a listed company—

(a) that was first listed after the beginning of the period of 3 years ending with the relevant day, and

(b) whose shares are admitted to trading on a UK regulated market,

if none of the following exclusions apply.

(2) Exclusion A (listed company mergers) applies if the listing referred to in subsection (1)(a) was connected to arrangements by which—

(a) a listed company took control of another listed company,

(b) a company took control of two or more listed companies, or

(c) two or more listed companies merged all or substantially all of their businesses.

(3) Exclusion B (new holding company) applies if—

(a) the listing referred to in subsection (1)(a) was connected to arrangements by which the company took control of another company, and

(b) immediately before those arrangements, the other company was—

(i) listed other than by reference to depositary interests, and

(ii) controlled by the person or persons who, at the time of the listing referred to in subsection (1)(a), controlled the company.

(4) Exclusion C (change of control) applies if—

(a) during the period beginning with the listing referred to in subsection (1)(a) and ending with the relevant day, there was a change of control in the company, or

(b) the agreement to transfer forms part of arrangements changing control in the company.

(5) In subsection (1)(a), the reference to a company being first listed is a reference to—

(a) in the case of a company falling within subsection (6), the company first making a regulatory announcement to the effect that it has taken control of a company as described in subsection (6)(b), or

(b) in other cases, shares in the company being admitted to the official list at a time when no other shares of the company were included in the official list.

(6) A company falls within this subsection if—

(a) shares in the company were admitted to the official list at a time when the company's assets consisted wholly or mainly of cash or short-dated securities, and

(b) the shares were admitted with a view to the company taking control of an unlisted company before the end of a certain period.

(7) In this section—

(a) a reference to a company being listed is a reference to shares in the company being included in the official list;

(b) a reference to shares being included in the official list is a reference to shares—

(i) being included in the official list in accordance with Part 6 of the Financial Services and Markets Act 2000 ("FSMA") (see section 74 of that Act), or

(ii) not being included only by reason of suspension under that Part;

(c) a reference to shares being admitted to the official list has the same meaning as in that Part;

(d) a reference to shares includes a reference to depositary interests in shares.

(8) In this section—

"arrangements" includes any preliminary steps taken in connection with arrangements;

"control" has the meaning given in section 1124 of the Corporation Tax Act 2010;

"depositary interest" has the meaning given in regulations made under section 119 of the Finance Act 1999 (power to exempt UK depositary interests in foreign securities);

"regulatory announcement" means an announcement required by, and made in accordance with, Part 6 rules made under section 73A of FSMA;

"relevant day" has the meaning given in section 87(3);

"UK regulated market" has the same meaning as in Regulation (EU) No 600/2014 of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments (see Article 2(13A))."

(2) The amendment made by this Resolution has effect only in relation to an agreement to transfer chargeable securities in a company that is first listed on or after 27 November 2025 (with "first listed" having the same meaning as in section 89C(1)(a) of the Finance Act 1986, as inserted by paragraph (1)).

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.

61. Rate of remote gaming duty

That provision may be made increasing the rate of remote gaming duty.

62. General betting duty (remote bets)

That (notwithstanding anything to the contrary in the practice of the House relating to the matters which may be included in Finance Bills) provision may be made taking effect in a future year introducing a new rate of general betting duty on bets made remotely.

63. Abolition of bingo duty

That provision may be made for the abolition of bingo duty.

64. Rates of alcohol duty

That—

(1) Part 2 of the Finance (No. 2) Act 2023 (alcohol duty) is amended as follows.

(2) For Schedule 7 (main rates) substitute—

"SCHEDULE 7

RATES OF ALCOHOL DUTY

TABLE 1

Alcoholic strength of alcoholic product	**Rate of duty per litre of alcohol in the product**
Less than 3.5%	£9.96
At least 3.5% but less than 8.5%	See Table 2
At least 8.5% but not exceeding 22%	£30.62
Exceeding 22%	£33.99

TABLE 2

Description of alcoholic product (of an alcoholic strength of at least 3.5% but less than 8.5%)	**Rate of duty per litre of alcohol in the product**
(a) Still cider (b) Sparkling cider of an alcoholic strength not exceeding 5.5%	£10.39
Beer	£22.58
(a) Spirits, wine and other fermented products (b) Sparkling cider of an alcoholic strength exceeding 5.5%	£26.61".

(3) For Schedule 8 (reduced rates for qualifying draught products) substitute—

"SCHEDULE 8

QUALIFYING DRAUGHT PRODUCTS: REDUCED RATES

Description of alcoholic product	**Rate of duty per litre of alcohol in the product**
Alcoholic products of an alcoholic strength of less than 3.5%	£8.58
(a) Still cider of an alcoholic strength of at least 3.5% (b) Sparkling cider of an alcoholic strength of at least 3.5% but not exceeding 5.5%	£8.95
(a) Beer, spirits, wine and other fermented products of an alcoholic strength of at least 3.5% (but less than 8.5%) (b) Sparkling cider of an alcoholic strength exceeding 5.5%	£19.45".

(4) For Schedule 9 (duty discount for small producer alcoholic products)—

"SCHEDULE 9

SMALL PRODUCER ALCOHOLIC PRODUCTS: DUTY DISCOUNT

PART 1

ALCOHOLIC PRODUCTS, OTHER THAN QUALIFYING DRAUGHT PRODUCTS, OF AN ALCOHOLIC STRENGTH OF LESS THAN 8.5%

Alcoholic products, other than spirits, of an alcoholic strength of less than 3.5%				
Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	9.96	-
2	5	50	2.53	49.80
3	50	100	1.52	163.74
4	100	200	0.51	239.71
5	200	600	-	290.35
6	600	1000	-	290.35
7	1000	4500	-0.08	290.35

Spirits of an alcoholic strength of less than 3.5%				
Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	6.58	-
2	5	50	2.53	32.92
3	50	100	1.52	146.86
4	100	200	0.51	222.82
5	200	600	-	273.47
6	600	1000	-	273.47
7	1000	4500	-0.08	273.47

Still cider of an alcoholic strength of at least 3.5%; sparkling cider of an alcoholic strength of at least 3.5% but not exceeding 5.5%				
Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	10.39	-
2	5	50	2.64	51.95
3	50	100	1.59	170.87
4	100	200	0.53	250.15
5	200	600	-	303
6	600	1000	-	303
7	1000	4500	-0.09	303

Beer of an alcoholic strength of at least 3.5%				
Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	20.67	-
2	5	112.5	11.48	103.34
3	112.5	225	10.33	1,337.72
4	225	450	5.74	2,500.33
5	450	900	3.44	3,792.12
6	900	1350	-	5,342.27
7	1350	4500	-1.70	5,342.27

Wine and other fermented products of an alcoholic strength of at least 3.5%; sparkling cider of an alcoholic strength exceeding 5.5%				
Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	26.61	-
2	5	50	2.71	133.05
3	50	100	2.71	254.84
4	100	200	1.35	390.16
5	200	600	-	525.48
6	600	1000	-	525.48
7	1000	4500	-0.15	525.48

Spirits of an alcoholic strength of at least 3.5%				
Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	21.65	-
2	5	50	2.71	108.26
3	50	100	2.71	230.04
4	100	200	1.35	365.36
5	200	600	-	500.68
6	600	1000	-	500.68
7	1000	4500	-0.14	500.68

PART 2

QUALIFYING DRAUGHT PRODUCTS OF AN ALCOHOLIC STRENGTH OF LESS THAN 8.5%

Alcoholic products, other than spirits, of an alcoholic strength of less than 3.5%				
Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	8.58	-
2	5	50	2.18	42.90
3	50	100	1.31	141.06

Alcoholic products, other than spirits, of an alcoholic strength of less than 3.5%				
Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
4	100	200	0.44	206.50
5	200	600	-	250.12
6	600	1000	-	250.12
7	1000	4500	-0.07	250.12

Spirits of an alcoholic strength of less than 3.5%				
Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	5.67	-
2	5	50	2.18	28.36
3	50	100	1.31	126.51
4	100	200	0.44	191.95
5	200	600	-	235.58
6	600	1000	-	235.58
7	1000	4500	-0.07	235.58

Still cider of an alcoholic strength of at least 3.5%; sparkling cider of an alcoholic strength of at least 3.5% but not exceeding 5.5%				
Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	8.95	-
2	5	50	2.28	44.75
3	50	100	1.37	147.19
4	100	200	0.46	215.48
5	200	600	-	261.01
6	600	1000	-	261.01
7	1000	4500	-0.07	261.01

Beer of an alcoholic strength of at least 3.5%				
Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	17.80	-
2	5	112.5	9.89	89.02
3	112.5	225	8.90	1,152.29
4	225	450	4.95	2,153.74
5	450	900	2.97	3,266.46
6	900	1350	-	4,601.73
7	1350	4500	-1.46	4,601.73

Wine and other fermented products of an alcoholic strength of at least 3.5%; sparkling cider of an alcoholic strength exceeding 5.5%				
Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	19.45	-
2	5	50	1.98	97.25
3	50	100	1.98	186.27
4	100	200	0.99	285.18
5	200	600	-	384.09
6	600	1000	-	384.09
7	1000	4500	-0.11	384.09

Spirits of an alcoholic strength of at least 3.5%				
Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	15.83	-
2	5	50	1.98	79.13
3	50	100	1.98	168.15
4	100	200	0.99	267.05
5	200	600	-	365.96
6	600	1000	-	365.96
7	1000	4500	-0.10	365.96”.

(5) In consequence of the amendments made by the preceding paragraphs of this Resolution, 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 beer, in the second column, for "£0.91" substitute "£0.95",

(b) in the entry relating to still wine, in the second column, for "£3.40" substitute "£3.52",

(c) in the entry relating to sparkling wine, in the second column, for "£3.40" substitute "£3.52",

(d) in the entry relating to cider, in the second column, for "£0.46" substitute "£0.48",

(e) in the entry relating to sparkling cider of an alcoholic strength not exceeding 5.5% by volume, in the second column, for "£0.46" substitute "£0.48",

(f) in the entry relating to sparkling cider of an alcoholic strength exceeding 5.5% but less than 8.5% by volume, in the second column, for "£1.80" substitute "£1.86",

(g) in the entry relating to other fermented products, in the second column, for "£3.40" substitute "£3.52", and

(h) in the entry relating to spirits, in the second column, for "£12.30" substitute "£12.75".

(6) The amendments made by this Resolution come into force on 1 February 2026.

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.

65. Rates of tobacco products duty

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 £353.50 per thousand cigarettes, or (b) £471.93 per thousand cigarettes.
2 Cigars	£440.93 per kilogram
3 Hand-rolling tobacco	£503.80 per kilogram
4 Other smoking tobacco and chewing tobacco	£193.87 per kilogram

5 Tobacco for heating	£363.36 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 "£446.67" substitute "£471.93",

(b) in the entry relating to hand rolling tobacco, for "£476.83" substitute "£503.80",

(c) in the entry relating to other smoking tobacco and chewing tobacco, for "£183.49" substitute "£193.87",

(d) in the entry relating to cigars, for "£417.33" substitute "£440.93",

(e) in the entry relating to cigarillos, for "£417.33" substitute "£440.93", and

(f) in the entry relating to tobacco for heating, for "£103.17" substitute "£109.01".

(3) The amendments made by this Resolution come into force at 6pm on 26 November 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.

66. Further increases in rates of tobacco products duty

That provision may be made increasing the rates of tobacco products duty.

67. Rates of vehicle excise duty

That provision may be made increasing the rates of vehicle excise duty in Schedule 1 to the Vehicle Excise and Registration Act 1994.

68. Vehicle excise duty (expensive car supplement)

That—

(1) In paragraph 1GE of Schedule 1 to the Vehicle Excise and Registration Act 1994 (rates for light passenger vehicles registered on or after 1 April 2017 with a price exceeding £40,000)—

(a) in sub-paragraph (1)(a), for "£40,000" substitute "the applicable amount", and

(b) after sub-paragraph (1) insert—

"(1A) For the purposes of sub-paragraph (1) "the applicable amount" is—

(a) in the case of a vehicle whose applicable CO2 emissions figure in grams per kilometre driven is zero, £50,000, and

(b) in any other case, £40,000."

(2) The amendments made by this Resolution have effect in relation to any licence where the period for which the licence has effect begins on or after 1 April 2026 (whenever the licence is taken out).

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.

69. Rates of HGV road user levy

That provision may be made increasing the rates of HGV road user levy.

70. Rates of air passenger duty (future years)

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 of air passenger duty.

71. Rates of climate change levy (future years)

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.

72. Rates of landfill tax

That provision may be made increasing the rates of landfill tax.

73. Rate of aggregates levy

That provision may be made increasing the rate of aggregates levy.

74. Aggregates levy (Scotland)

That provision may be made in connection with aggregates levy ceasing to be chargeable in Scotland.

75. Rate of plastic packaging tax

That provision may be made increasing the rate of plastic packaging tax.

76. Plastic packaging tax (chemical recycling etc)

That (notwithstanding anything to the contrary in the practice of the House relating to the matters which may be included in Finance Bills) provision may be made taking effect in a future year amending Part 2 of the Finance Act 2021—

(a) in relation to the application of that Part to plastic that has been chemically recycled, and

(b) so as to limit the types of plastic that can be reprocessed into recycled plastic for the purposes of that Part.

77. Rates of soft drinks industry levy

That provision may be made increasing the rates of soft drinks industry levy.

78. Import duty (customs tariff)

That provision may be made—

(a) about the provision that may be made under section 8 of the Taxation (Cross-border Trade) Act 2018 by virtue of section 32(7) of that Act in relation to rates of import duty, and

(b) allowing rates of import duty specified under section 8 of that Act to be applied instead of rates of import duty applying by virtue of section 9 or 10 of that Act.

79. Import duty (initiation of trade remedies investigations)

That provision may be made about the circumstances in which the Secretary of State may direct the Trade Remedies Authority to initiate trade remedies investigations.

80. Import duty (lesser duty rule)

That provision may be made about amounts and options that may be included in a recommendation relating to a final affirmative determination under Schedule 4 to the Taxation (Cross-border Trade) Act 2018.

81. Customs duty (approval of wharves)

That provision may be made about the imposition of conditions in connection with the approval of wharves for the purpose of facilitating the administration, collection or enforcement of any customs duty.

82. Rates of economic crime (anti-money laundering) levy

That provision may be made increasing the rates of economic crime (anti-money laundering) levy.

83. Annual tax on enveloped dwellings (time limits)

That provision (including provision having retrospective effect) may be made repealing section 106(6) of the Finance Act 2013.

84. Vaping products duty

That provision may be made for charging excise duty on vaping products.

85. Carbon border adjustment mechanism

That provision may be made for charging tax on emissions embodied in goods imported into the United Kingdom.

86. Promotion and disclosure of tax avoidance schemes etc

That provision may be made—

(a) for prohibiting the promotion of tax arrangements that—
  (i) have no reasonable prospect of providing the anticipated tax advantage, or
  (ii) are unlikely to provide the anticipated tax advantage and are likely to cause harm to taxpayers,

(b) for restricting the provision of goods or services to a person who is promoting tax arrangements in breach of—
  (i) a prohibition mentioned in paragraph (a), or
  (ii) section 236B of the Finance Act 2014 (stop notices),

(c) about the collection of information in connection with the promotion, disclosure or enabling of tax avoidance,

(d) about civil penalties for the non-disclosure of tax avoidance schemes, and

(e) about the publication of information about lawyers in relation to tax avoidance schemes.

87. Construction industry scheme

That provision may be made in relation to the construction industry scheme—

(a) about the grounds for, and consequences of, cancelling gross payment status, and

(b) imposing liability to pay amounts to His Majesty's Revenue and Customs in cases where there is a deliberate failure to comply with obligations arising under Chapter 3 of Part 3 of the Finance Act 2004 or under PAYE regulations.

88. Tax advisers (registration, conduct and information)

That provision may be made—

(a) about the registration of tax advisers with His Majesty's Revenue and Customs,

(b) amending Schedule 38 to the Finance Act 2012 in connection with the conduct of tax advisers, and

(c) about the publication of information about tax advisers by His Majesty's Revenue and Customs.

89. Office for Budget Responsibility (fiscal mandate assessments)

That provision may be made amending section 4 of the Budget Responsibility and National Audit Act 2011 to reduce the number of occasions for a financial year on which the Office for Budget Responsibility must prepare an assessment of the extent to which the fiscal mandate has been, or is likely to be, achieved.

90. Provision of data by third parties

That (notwithstanding anything to the contrary in the practice of the House relating to the matters which may be included in Finance Bills) provision may be made conferring power on the Treasury to require relevant data-holders (within the meaning of Schedule 23 to the Finance Act 2011) to provide data to His Majesty's Revenue and Customs on an ongoing basis for the purpose of assisting them with the efficient and effective discharge of their functions relating to tax (within the meaning of that Schedule).

91. Digital reporting and record-keeping

That provision may be made amending Schedule A1 to the Taxes Management Act 1970 and repealing Schedule 14 to the Finance (No. 2) Act 2017.

92. Electronic communications (making of directions)

That provision may be made for regulations under section 132 of Finance Act 1999 or section 135 of Finance Act 2002 to include provision for the making of directions.

93. Digital contact details

That provision may be made to require persons who use an online service provided by His Majesty's Revenue and Customs to provide digital contact details.

94. Penalties and penalty points (expiry and cancellation etc)

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

(a) about the award, expiry and cancellation of penalty points under Schedule 24 to the Finance Act 2021 and the assessment of penalties under Schedule 24 or 26 to that Act,

(b) inserting a consequential reference to Schedule 26 to that Act in section 16(1)(f) of the Social Security Contributions and Benefits Act 1992, and

(c) for persons to be liable to penalties under Schedule 56 to the Finance Act 2009 and Schedule 26 to the Finance Act 2021 for failures to pay tax payable under section 56(3)(b) of the Taxes Management Act 1970.

95. Amounts of penalties for failure to deliver company tax returns

That provision may be made amending the amounts specified in paragraph 17(2) and (3) of Schedule 18 to the Finance Act 1998.

96. Advance clearances for large investment projects

That provision may be made for His Majesty's Revenue and Customs to give advance clearances concerning large investment projects.

97. Information about cryptoasset users etc

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

(a) requiring information to be given to His Majesty's Revenue and Customs about cryptoasset users who are resident in the United Kingdom for tax purposes or who are not resident in the United Kingdom for tax purposes but are controlled by persons who are resident there for tax purposes, and

(b) about which matters are connected with the OECD Crypto-Asset Reporting Framework for the purposes of section 349 of the Finance (No. 2) Act 2023.

98. Future tax replacing stamp tax (testing of procedures for administration)

That provision may be made conferring power on the Treasury to test procedures that could be used for the administration of a future tax replacing stamp duty.

99. Oversight of HMRC enforcement functions in Northern Ireland

That provision may be made for oversight in relation to the exercise of enforcement functions of His Majesty's Revenue and Customs in Northern Ireland.

100. Repeal of obsolete provisions and correction of wrong cross-references

That provision may be made—

(a) repealing section 25 of the Finance Act 1925 (which refers to the liability of Dominion Governments to taxation in respect of trading operations),

(b) omitting references in Table A in section 660 of the Income Tax (Earnings and Pensions) Act 2003 and Table B in section 677 of that Act to social security benefits that are no longer payable, and

(c) correcting cross-references in the Table in paragraph 1(4) of Schedule 24 to the Finance Act 2007 and the Table in paragraph 1 of Schedule 41 to the Finance Act 2008.

101. Incidental provision etc

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

FINANCE (MONEY): *King's recommendation signified*

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 video game expenditure credit, and

(b) any expenditure incurred by virtue of the Act by the Secretary of State in connection with import duty.