



SUPPLEMENT TO THE VOTES AND PROCEEDINGS

Tuesday 15 November 2016

REPORT STAGE PROCEEDINGS

SMALL CHARITABLE DONATIONS AND CHILDCARE
PAYMENTS BILL

GLOSSARY

This document shows the fate of each clause, schedule, amendment and new clause.

The following terms are used:

Agreed to: agreed without a vote.

Agreed to on division: agreed following a vote.

Negatived: rejected without a vote.

Negatived on division: rejected following a vote.

Not called: debated in a group of amendments, but not put to a decision.

Not moved: not debated or put to a decision.

Withdrawn after debate: moved and debated but then withdrawn, so not put to a decision.

Not selected: not chosen for debate by the Speaker.

NEW CLAUSES

John McDonnell
Rebecca Long Bailey
Peter Dowd
Jonathan Reynolds

Withdrawn NC1

To move the following Clause—

“Prevention of fraud and abuse of small donations scheme

- (1) The Small Charitable Donations Act 2012 is amended as follows.
- (2) After section 16, insert the following—

“16A Prevention of fraud and abuse of small donations scheme

- (1) Her Majesty’s Revenue and Customs must, in respect of each tax year beginning with 2017-18, prepare an annual report specifying—

Small Charitable Donations and Childcare Payments Bill, *continued*

- (a) the number of penalties imposed under this Act,
 - (b) the circumstances giving rise to the imposition of such penalties,
 - (c) its assessment of the extent to which charities have been established or operated for the primary purpose of securing benefits from the small donations scheme, and
 - (d) its assessment of the evidence available on the role of the gift aid matching rule in preventing fraud and abuse.
- (2) A report prepared under subsection (1) must be laid before each House of Parliament by the Chancellor of the Exchequer.
 - (3) In this section, “the gift aid matching rule” has the same meaning as in section 14(3).”

John McDonnell
 Rebecca Long Bailey
 Peter Dowd
 Jonathan Reynolds

Not called NC2

To move the following Clause—

“Review of operation of gift aid matching rule

- (1) The Small Charitable Donations Act 2012 is amended as follows.
- (2) After section 16, insert the following—

“16A Review of operation of gift aid matching rule

- (1) The Chancellor of the Exchequer shall, no later than the end of the 2017-18 tax year, undertake a review of the operation of the gift aid matching rule.
 - (2) As part of the review of under subsection (1), the Chancellor of the Exchequer shall consult charities and other organisations that he considers relevant about—
 - (a) the role of the gift aid matching rule in preventing fraud and abuse, and
 - (b) the appropriateness of the Treasury exercising its order-making powers under section 14(2).
 - (3) A report of the review undertaken in accordance with this section must be laid before each House of Parliament by the Chancellor of the Exchequer.
 - (4) In this section, “the gift aid matching rule” has the same meaning as in section 14(3).”
-

Small Charitable Donations and Childcare Payments Bill, *continued*

John McDonnell
Rebecca Long Bailey
Peter Dowd
Jonathan Reynolds

Negated on division NC3

To move the following Clause—

“Regulations on local branches and groups

- (1) The Small Charitable Donations Act 2012 is amended as set out in subsections (2) and (3).
- (2) After section 5(1) (general provisions on meaning of “connected”), insert—
 - “(1A) This section is subject to the provisions of regulations made under section 5A (regulations on local branches and groups).”
- (3) After section 5, insert the following—

“5A Regulations on local branches and groups

- (1) The Treasury shall by regulations prescribe organisations in which local or regional branches or groups may not be considered to be connected for the purposes of sections 4 and 5.
- (2) The Treasury shall publish the first set of draft regulations made under subsection (1) no later than 31 October 2017.
- (3) Before publishing draft regulations under this section, the Treasury shall consult—
 - (a) the Scout Association;
 - (b) the Guide Association;
 - (c) the Combined Cadet Force Association; and
 - (d) such other organisations as appear to the Treasury to be relevant.”

Kirsty Blackman
Roger Mullin

Negated on division NC4

To move the following Clause—

“Abolition of Gift Aid donations threshold

- (1) The Chancellor of the Exchequer must carry out an assessment of the impact on charities and Community Amateur Sports Clubs of amending the Gift Aid Small Donations Scheme so as to remove the 10% Gift Aid donations threshold that must be met in order to access the Gift Aid Small Donations Scheme, including an assessment of the differential impact on different sizes of charities and Community Amateur Sports Clubs concerned.
 - (2) The Chancellor of the Exchequer must lay a report of the assessment before the House of Commons within six months of the passing of this Act.”
-

Small Charitable Donations and Childcare Payments Bill, *continued*

John McDonnell
 Rebecca Long Bailey
 Peter Dowd
 Jonathan Reynolds

Negated on division 1

Clause 2, page 2, leave out lines 1 to 6 and insert—

“(a) in the heading after “small”, delete “cash payment” and insert “donation”;

(b) in sub-paragraph (1) omit the words “in cash”;

(c) after that sub-paragraph insert—

“(1A) *The gift must be made—*

(a) in cash;

(b) by cheque;

(c) by electronic communication; or

(d) by a contactless payment.”

(d) in sub-paragraph (3) after the definition of “cash” insert—

”cheque” means a written order instructing a bank to pay upon its presentation to the person designated in it, or the to the person possessing it, a certain sum of money from the account of the person who draws it; “electronic communication” means a payment made via the internet or text message.”

John McDonnell
 Rebecca Long Bailey
 Peter Dowd
 Jonathan Reynolds

Not called 2

Clause 2, page 2, line 6, at end insert—

“or

(c) by a comparable method prescribed by the Treasury by regulations.”

Bill read the third time, and passed.
