

# **Taxation (Cross-border Trade) Bill - Analysis on the application of Standing Order No. 83L of the Standing Orders of the House of Commons relating to Public Business in respect of Government amendments tabled for Report stage**

## ***Report Stage amendments***

The following is the Department's assessment of the Bill and Government amendments tabled to the Bill for consideration at Report Stage.

### Summary

No government amendments have been tabled at Report which affect the extent and application of the Bill<sup>1</sup>.

The above assessment is presented in tabular form below

Provision	Extends to E & W and applies to England?	Extends to E & W and applies to Wales?	Extends and applies to Scotland?	Extends and Applies to Northern Ireland?	Would corresponding provision be within the competence of the National Assembly for Wales?	Would corresponding provision be within the competence of the Scottish Parliament?	Would corresponding provision be within the competence of the Northern Ireland Assembly?
All clauses and schedules	Yes	Yes	Yes	Yes	N/A	N/A	N/A

### *Territorial application*

1. The amendments made at Report Stage apply to the whole of the United Kingdom. Accordingly, it remains the case that, in the view of HM Government, each of the clauses and Schedules of the Bill continue to extend and apply to the whole of the United Kingdom.

### *Minor or consequential effects*<sup>2</sup>

2. None.

### *Subject matter and legislative competence of devolved legislatures*

3. The Bill, as amended, does not contain any provision which gives rise to the need for a legislative consent motion in the Scottish Parliament, the National Assembly for Wales or the Northern Ireland Assembly.

<sup>1</sup> References in this statement to a provision being within the legislative competence of the Scottish Parliament, the National Assembly for Wales or the Northern Ireland Assembly are to the provision

being within the legislative competence of the relevant devolved legislature for the purposes of Standing Order No. 83J of the Standing Orders of the House of Commons relating to Public Business.

<sup>2</sup> References in this statement to an effect of a provision being minor or consequential are to its being minor or consequential for the purposes of Standing Order No. 83J of the Standing Orders of the House of Commons relating to Public Business.