

Note on new Finance (No.2) Bill resolutions at Report

Finance (No.2) Bill: Ways and Means (Freeport Reliefs)

Authorises the Finance Bill to make provision amending sections 45R and 270BNC of the Capital Allowances Act 2001 and paragraph 12 of Schedule 6C to the Finance Act 2003.

Finance (No.2) Bill: Ways and Means (Vehicle Excise Duty: Exemption for Cabotage Operations)

Authorises the Finance Bill to make provision for the temporary extension of cabotage rights, as provided by Resolution 41 of the House of 2 November 2021 (Vehicle excise duty (exemption for cabotage operations)), to apply at times after 30 April 2022.