

## **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.