

Procurement Bill [HL]

AMENDMENTS
TO BE MOVED
IN COMMITTEE OF THE WHOLE HOUSE

Clause 30

LORD HUNT OF KINGS HEATH
LORD HAIN

Page 19, line 24, at end insert—

- “(aa) failing, in the case of a supplier with two or more enterprises that are resident for tax purposes in two different jurisdictions with a group turnover of more than €750m, to provide a copy of a tax report which meets the requirements of the Global Reporting Initiative Tax Standard;
- (ab) failing, in the case of a supplier that is currently under investigation for tax offences in the United Kingdom or abroad, or where the company has reached a settlement with a tax authority following an investigation for a tax offence, to disclose details of the investigation;
- (ac) failing, in the case of a supplier which has a group turnover of less than €750m, to disclose that the supplier—
 - (i) is based in a tax haven, or
 - (ii) is a subsidiary of a person based in a tax haven, or
 - (iii) has a subsidiary based in a tax haven.”

Member’s explanatory statement

This amendment seeks to ensure that a supplier must be treated as an excluded supplier if it does not: report its economic activities in each country where they operate and the taxes paid in each country; report details of any tax investigations; and report where it is based in a tax haven or is a subsidiary of a person based in a tax haven.

Page 19, line 27, at end insert—

- “(4A) For the purposes of subsection (4)(ac), a Minister of the Crown must by regulations made by statutory instrument make provision for the listing of those jurisdictions which are considered to be providing a tax haven to suppliers.”

Member's explanatory statement

This provides for a Minister to lay regulations listing those jurisdictions which are considered to be providing a tax haven to suppliers. It should be read in conjunction with the other amendment to Clause 30 in the name of Lord Hunt of Kings Heath.

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15 June 2022
