

Digital Markets, Competition and Consumers Bill

AMENDMENTS
TO BE MOVED
IN GRAND COMMITTEE

Clause 19

LORD HOLMES OF RICHMOND

Clause 19, page 11, line 1, leave out subsections (5) to (8)

Clause 20

LORD LANSLEY

Clause 20, page 12, line 18, at end insert –

“(f) improve data access, data portability and interoperability between and among users, potential users and the relevant digital activity.”

LORD LANSLEY

Clause 20, page 12, line 38, at end insert "or using data that is not publicly available which is generated or provided by users of the relevant digital activity in the context of their use of the relevant digital activity.”

LORD LANSLEY

Clause 20, page 12, line 40, at end insert –

“(i) seeking directly or indirectly to prevent or restrict users or potential users of the relevant digital activity from raising issues of non-compliance with any conduct requirements with any relevant public authority.”

Clause 21

LORD HOLMES OF RICHMOND

Clause 21, page 13, line 8, leave out subparagraph (i)

Clause 46

LORD HOLMES OF RICHMOND

Clause 46, page 26, line 24, leave out paragraph (b)

Clause 57

LORD VAUX OF HARROWDEN

Clause 57, page 33, line 24, at end insert –

- “(c) an undertaking which has received an SMS investigation notice in accordance with section 11(1), unless the initial SMS investigation has been closed in accordance with section 12 or an SMS decision notice has been given in accordance with section 14; and where such an undertaking is part of a group, any member of that group.”

Member's explanatory statement

This amendment would apply the merger reporting requirements to undertakings that are being investigated by the CMA as to whether they have strategic market status.

LORD LANSLEY

Clause 57, page 33, line 38, at end insert –

“(8A) In section 33(1)(b) of the EA 2002, at end insert "or,

- “(c) if the relevant merger situation involves a designated undertaking under section 2 of Digital Markets, Competition and Consumers Act 2024 the creation of that situation may be expected to result in the loss of future benefit to consumers in the provision of digital activities as a consequence of the forestalling of prospective competition.””

After Clause 89

LORD HOLMES OF RICHMOND

After Clause 89, insert the following new Clause –

“Limits on full merits appeals

- (1) Subject to subsection (2), a designated undertaking may challenge a CMA ruling under this Act by submitting a full merits appeal to the Competition Appeals Tribunal.
- (2) An appeal under this section may only be made on the grounds of challenging decisions by the CMA to—
 - (a) issue a financial penalty under sections 85 to 92 of this Act; or

- (b) the amount of financial penalty proposed under sections 85 to 92 of this Act.”

Clause 159

THE EARL OF LINDSAY
BARONESS BAKEWELL OF HARDINGTON MANDEVILLE
BARONESS CRAWLEY

Clause 159, page 103, line 15, after “CMA” insert “or any local weights and measures authority in Great Britain”

THE EARL OF LINDSAY
BARONESS BAKEWELL OF HARDINGTON MANDEVILLE
BARONESS CRAWLEY

Clause 159, page 103, line 16, after “CMA” insert “or any local weights and measures authority in Great Britain”

THE EARL OF LINDSAY
BARONESS BAKEWELL OF HARDINGTON MANDEVILLE
BARONESS CRAWLEY

Clause 159, page 103, line 21, after “CMA” insert “or any local weights and measures authority in Great Britain”

Clause 160

THE EARL OF LINDSAY
BARONESS BAKEWELL OF HARDINGTON MANDEVILLE
BARONESS CRAWLEY

Clause 160, page 104, line 21, after “CMA” insert “or any local weights and measures authority in Great Britain”

THE EARL OF LINDSAY
BARONESS BAKEWELL OF HARDINGTON MANDEVILLE
BARONESS CRAWLEY

Clause 160, page 104, line 22, after “CMA” insert “or any local weights and measures authority in Great Britain”

THE EARL OF LINDSAY
 BARONESS BAKEWELL OF HARDINGTON MANDEVILLE
 BARONESS CRAWLEY

Clause 160, page 104, line 28, after “CMA” insert “or any local weights and measures authority in Great Britain”

THE EARL OF LINDSAY
 BARONESS BAKEWELL OF HARDINGTON MANDEVILLE
 BARONESS CRAWLEY

Clause 160, page 105, line 18, after “CMA” insert “or any local weights and measures authority in Great Britain”

THE EARL OF LINDSAY
 BARONESS BAKEWELL OF HARDINGTON MANDEVILLE
 BARONESS CRAWLEY

Clause 160, page 105, line 27, after “CMA” insert “or any local weights and measures authority in Great Britain”

THE EARL OF LINDSAY
 BARONESS BAKEWELL OF HARDINGTON MANDEVILLE
 BARONESS CRAWLEY

Clause 160, page 105, line 30, after “CMA” insert “or any local weights and measures authority in Great Britain”

Schedule 19

LORD CLEMENT-JONES

Schedule 19, page 362, line 18, at end insert –

- “32 Submitting a fake review, or commissioning or incentivising any person to write and/or submit a fake review of products or traders.
- 33 Offering or advertising to submit, commission or facilitate a fake review, or hosting offers or advertisements for fake reviews without taking reasonable and proportionate steps to remove them.
- 34 Publishing or providing access to reviews of products or traders without taking reasonable and proportionate steps to prevent consumers from encountering fake reviews.
- 35 Presenting reviews or information about reviews in ways which will mislead average consumers about the reviews that a product or trader has received.”

Member's explanatory statement

This amendment would introduce measures to protect consumers from fake reviews.

After Schedule 19

LORD OFFORD OF GARVEL

After Schedule 19, insert the following new Schedule –

“SCHEDULE

CHAPTER 1 OF PART 4: CONSEQUENTIAL AMENDMENTS

Administration of Justice Act 1970 (c. 31)

- 1 In section 40(3A) of the Administration of Justice Act 1970 (punishment for unlawful harassment of debtors), for “the Consumer Protection from Unfair Trading Regulations 2008” substitute “Chapter 1 of Part 4 of the Digital Markets, Competition and Consumers Act 2024”.

Trade Descriptions Act 1968 (c. 29)

- 2 In section 12(3) of the Trade Descriptions Act 1968 (false representations as to royal approval or award, etc.) for the words from “and” to “2008” substitute “has the same meaning as in Chapter 1 of Part 4 of the Digital Markets, Competition and Consumers Act 2024 and, for the purposes of this section, a commercial practice is unfair if it would be unfair for the purposes of that Chapter”.

Hallmarking Act 1973 (c. 43)

- 3 In section 1 of the Hallmarking Act 1973 (prohibited descriptions of unhallmarked articles) –
 - (a) in subsection (4C) for “the Consumer Protection from Unfair Trading Regulations 2008” substitute “Chapter 1 of Part 4 of the Digital Markets, Competition and Consumers Act 2024”;
 - (b) in subsection (4D) for the words from “satisfying” to “action)” substitute “an unfair commercial practice involving a misleading action for the purposes of that Chapter”.

Prescription and Limitation (Scotland) Act 1973 (c. 52)

- 4 In paragraph 1 of Schedule 1 to the Prescription and Limitation (Scotland) Act 1973 for paragraph (af) substitute –
 - “(af) to any obligation arising by virtue of rights of redress under Chapter 1 of Part 4 of the Digital Markets, Competition and Consumers Act 2024;”.

Companies Act 1985 (c. 6)

- 5 In paragraph 17 of Schedule 15D to the Companies Act 1985 (disclosures), omit sub-paragraph (k).

Copyright, Designs and Patents Act 1988 (c. 48)

- 6 (1) The Copyright, Designs and Patents Act 1988 is amended as follows.
- (2) In section 114A(2)(bb) (forfeiture of infringing copies, etc.: England and Wales or Northern Ireland) for “the Consumer Protection from Unfair Trading Regulations 2008” substitute “Chapter 1 of Part 4 of the Digital Markets, Competition and Consumers Act 2024”.
- (3) In section 114B(15) (forfeiture of infringing copies, etc.: Scotland), in paragraph (d) in the definition of “relevant offence”, for “the Consumer Protection from Unfair Trading Regulations 2008” substitute “Chapter 1 of Part 4 of the Digital Markets, Competition and Consumers Act 2024”.
- (4) In section 204A(2)(bb) (forfeiture of illicit recordings: England and Wales or Northern Ireland), for “the Consumer Protection from Unfair Trading Regulations 2008” substitute “Chapter 1 of Part 4 of the Digital Markets, Competition and Consumers Act 2024”.
- (5) In section 204B(15) (forfeiture of illicit recordings: Scotland), in paragraph (d) in the definition of “relevant offence” for “the Consumer Protection from Unfair Trading Regulations 2008” substitute “Chapter 1 of Part 4 of the Digital Markets, Competition and Consumers Act 2024”.
- (6) In section 297C(2)(bb) (forfeiture of unauthorised decoders: England and Wales or Northern Ireland) for “the Consumer Protection from Unfair Trading Regulations 2008” substitute “Chapter 1 of Part 4 of the Digital Markets, Competition and Consumers Act 2024”.
- (7) In section 297D(15) (forfeiture of unauthorised decoders: Scotland), in paragraph (d) in the definition of “relevant offence” for “the Consumer Protection from Unfair Trading Regulations 2008” substitute “Chapter 1 of Part 4 of the Digital Markets, Competition and Consumers Act 2024”.

Trade Marks Act 1994 (c. 26)

- 7 (1) The Trade Marks Act 1994 is amended as follows.
- (2) In section 91 (power of commissioners for revenue and customs to disclose information), for paragraph (d) substitute –
- “(d) Chapter 1 of Part 4 of the Digital Markets, Competition and Consumers Act 2024.”
- (3) In section 97(8)(d) (forfeiture; England and Wales or Northern Ireland) for “the Consumer Protection from Unfair Trading Regulations 2008” substitute “Chapter 1 of Part 4 of the Digital Markets, Competition and Consumers Act 2024”.
- (4) In section 98(14) (forfeiture; Scotland), in paragraph (d) in the definition of “relevant offence” for “the Consumer Protection from Unfair Trading

Regulations 2008” substitute “Chapter 1 of Part 4 of the Digital Markets, Competition and Consumers Act 2024”.

Enterprise Act 2002 (c. 40)

- 8 In EA 2002—
- (a) in Schedule 14 (provisions about disclosure of information) at the appropriate place insert—

“Chapter 1 of Part 4 of the Digital Markets, Competition and Consumers Act 2024.”;
 - (b) in Schedule 15 (enactments conferring functions) at the appropriate place insert—

“Chapter 1 of Part 4 of the Digital Markets, Competition and Consumers Act 2024.”

Licensing Act 2003 (c. 17)

- 9 In paragraph 23 of Schedule 4 to the Licensing Act 2003 (personal licence: relevant offences), for the words from “regulation” to “2008” substitute “Chapter 1 of Part 4 of the Digital Markets, Competition and Consumers Act 2024”.

Companies Act 2006 (c. 46)

- 11 In paragraph 25 of Schedule 2 to the Companies Act 2006 (specified persons, descriptions of disclosures etc for the purposes of section 948), omit paragraph (j).

Regulatory Enforcement and Sanctions Act 2008

- 12 In Schedule 3 to the Regulatory Enforcement and Sanctions Act 2008, at the appropriate place insert—

“Digital Markets, Competition and Consumers Act 2024, Chapter 1 of Part 4.”

Consumer Rights Act 2015 (c. 15)

- 13 (1) Schedule 5 to the CRA 2015 (investigatory powers: enforcer’s legislation) is amended as follows.
- (2) In paragraph 10—
 - (a) omit “regulation 19(1) or (1A) of the Consumer Protection from Unfair Trading Regulations 2008 (SI 2008/1277);”;
 - (b) at the appropriate place insert—

“section 229(1), (2) or (3) of the Digital Markets, Competition and Consumers Act 2024.”
 - (3) In paragraph 18(b) for “the Consumer Protection from Unfair Trading Regulations 2008 (SI 2008/1277)” substitute “Chapter 1 of Part 4 of the Digital Markets, Competition and Consumers Act 2024”.

Online Safety Act 2023 (c. 50)

- 14 (1) The Online Safety Act 2023 is amended as follows.
- (2) In section 59(6) (“illegal content” etc) for “the Consumer Protection from Unfair Trading Regulations 2008 (SI 2008/1277)” substitute “Chapter 1 of Part 4 of the Digital Markets, Competition and Consumers Act 2024”.
- (3) In section 218(3)(b) (power to amend section 40) for “the Consumer Protection from Unfair Trading Regulations 2008 (SI 2008/1277)” substitute “Chapter 1 of Part 4 of the Digital Markets, Competition and Consumers Act 2024”.
- (4) In section 222(6)(b) (power to amend Schedule 7) for “the Consumer Protection from Unfair Trading Regulations 2008 (SI 2008/1277)” substitute “Chapter 1 of Part 4 of the Digital Markets, Competition and Consumers Act 2024”.

Member's explanatory statement

This Schedule makes amendments that are consequential on the revocation of the Consumer Protection from Unfair Trading Regulations 2008 and the commencement of Chapter 1 of Part 4 of the Bill.

Clause 249

LORD OFFORD OF GARVEL

Clause 249, page 164, line 20, leave out subsection (2) to (6) and insert –

- “(2) Schedule (*Chapter 1 of Part 4: consequential amendments*) contains further consequential amendments relating to this Chapter.”

Member's explanatory statement

This amendment moves the consequential amendments to primary legislation that were previously in clause 249 into a new Schedule (see my amendment to insert a new Schedule after Schedule 19). The new Schedule contains the moved consequential amendments and additional ones.

Clause 285

LORD OFFORD OF GARVEL

Clause 285, page 190, line 2, leave out “or” and insert “and”

Member's explanatory statement

This amendment ensures that both limbs of the test of whether a trustee is independent of the trader in relation to a trust need to be satisfied.

Clause 295

LORD OFFORD OF GARVEL

Clause 295, page 199, line 20, leave out “more limited” and insert “different”

Member's explanatory statement

The amendment would ensure that when an application to vary an accreditation is made, the Secretary of State can make variations that differ in any way from what is applied for, and not just variations that are less onerous.

LORD OFFORD OF GARVEL

Clause 295, page 199, line 26, leave out from beginning of line to “the” in line 27 and insert “If the Secretary of State decides to vary the accreditation under subsection (8)(b)(i) or (ii),”

Member's explanatory statement

The amendment would ensure that the Secretary of State can alter or impose conditions whenever an accreditation is varied, and not just in cases where limitations are imposed or altered.

Clause 296

LORD OFFORD OF GARVEL

Clause 296, page 200, line 37, at end insert “, varying any existing condition or removing any existing condition”

Member's explanatory statement

The amendment would ensure that the Secretary of State has power under clause 296(4)(a) to vary or remove existing conditions, in addition to being able to impose new conditions on an accreditation.

Schedule 25

LORD OFFORD OF GARVEL

Schedule 25, page 381, line 2, at end insert—

“Prescription and Limitation (Scotland) Act 1973

- A1 (1) Section 14 of the Prescription and Limitation (Scotland) Act 1973 (computation of prescriptive periods) is amended as follows.
- (2) In the following places, for “relevant consumer dispute” or “relevant dispute” substitute “consumer contract dispute”—
- (a) subsection (1D);
 - (b) subsection (1F);
 - (c) subsection (1G) (in each place where it occurs).
- (3) In subsection (1D)—
- (a) after “this Act is” (in the opening words) insert “, in a case where ADR is carried out in respect of the dispute,”;
 - (b) in paragraph (a)—

- (i) for “the non-binding ADR procedure” substitute “the ADR”,
and
 - (ii) for “such a procedure” substitute “it”;
 - (c) in each of paragraphs (b) and (c), for “a non-binding ADR procedure” substitute “the ADR”.
- (4) In the following places, for “the non-binding ADR procedure” substitute “the ADR” –
- (a) subsection (1E);
 - (b) subsection (1G)(b) and (f);
 - (c) subsection (2) (in the definition of “qualifying request”).
- (5) In subsections (1F) and (1G), for “a non-binding ADR procedure” substitute “ADR”.
- (6) In subsection (2) –
- (a) omit the following definitions –
 - “ADR entity”;
 - “ADR procedure”;
 - “consumer”;
 - “non-binding ADR procedure”;
 - “relevant consumer dispute”;
 - “sales contract”;
 - “service contract”;
 - “trader”;
 - (b) before the definition of “holiday” insert the following definitions –
 - ““ADR” has the same meaning as in Chapter 4 of Part 4 of the Digital Markets, Competition and Consumers Act 2024;
 - “ADR entity” means a person who carries out ADR in compliance with section 291(1) of that Act (which prohibits persons from carrying out ADR unless exempt, accredited, or acting under special ADR arrangements, in accordance with Chapter 4 of Part 4 of that Act);
 - “consumer contract dispute” has the same meaning as in Chapter 4 of Part 4 of that Act.”

Limitation Act 1980

- A2 (1) Section 33B of the Limitation Act 1980 (extension of time limits because of alternative dispute resolution) is amended as follows.
- (2) In the heading, for “cross border or domestic contractual” substitute “consumer contract”.
 - (3) For subsection (1) substitute –
 - “(1) In this section –

“ADR” has the same meaning as in Chapter 4 of Part 4 of the Digital Markets, Competition and Consumers Act 2024;

“ADR entity” means a person who carries out ADR in compliance with section 291(1) of that Act (which prohibits persons from carrying out ADR unless exempt, accredited, or acting under special ADR arrangements, in accordance with Chapter 4 of Part 4 of that Act);

“consumer contract dispute” has the same meaning as in Chapter 4 of Part 4 of that Act.”

- (4) In the following places, for “relevant dispute” substitute “consumer contract dispute” –
 - (a) subsection (2)(a) and (b);
 - (b) subsection (5);
 - (c) subsection (6);
 - (d) subsection (7) (in each place where it occurs);
 - (e) subsection (9).
- (5) In the following places, for “a non-binding ADR procedure” substitute “ADR” –
 - (a) subsection (2)(b);
 - (b) subsection (6);
 - (c) subsection (9).
- (6) In the following places, for “the non-binding ADR procedure” substitute “the ADR” –
 - (a) subsection (2)(c);
 - (b) subsection (3);
 - (c) subsection (7) (in each place where it occurs);
 - (d) subsection (8);
 - (e) subsection (9).

Foreign Limitation Periods Act 1984

- A3 (1) Section 1B of the Foreign Limitation Periods Act 1984 (extension of limitation periods because of alternative dispute resolution) is amended as follows.
 - (2) In the heading, for “cross border or domestic contractual” substitute “consumer contract”.
 - (3) For subsection (1) substitute –
 - “(1) In this section –

“ADR” has the same meaning as in Chapter 4 of Part 4 of the Digital Markets, Competition and Consumers Act 2024;

“ADR entity” means a person who carries out ADR in compliance with section 291(1) of that Act (which prohibits persons from carrying out ADR unless exempt, accredited, or acting under special ADR arrangements, in accordance with Chapter 4 of Part 4 of that Act);

“consumer contract dispute” has the same meaning as in Chapter 4 of Part 4 of that Act.”

- (4) In the following places, for “relevant dispute” substitute “consumer contract dispute” –
 - (a) subsection (2)(a) and (b);
 - (b) subsection (5);
 - (c) subsection (6) (in each place where it occurs);
 - (d) subsection (8).
- (5) In the following places, for “a non-binding ADR procedure” substitute “ADR” –
 - (a) subsection (2)(b);
 - (b) subsection (5);
 - (c) subsection (8).
- (6) In the following places, for “the non-binding ADR procedure” substitute “the ADR” –
 - (a) subsection (2)(c);
 - (b) subsection (3);
 - (c) subsection (6) (in each place where it occurs);
 - (d) subsection (7);
 - (e) subsection (8).

Limitation (Northern Ireland) Order 1989 (S.I. 1989/1339 (N.I. 11))

- A4 (1) Article 51B of the Limitation (Northern Ireland) Order 1989 (extension of time limits: non-binding ADR procedure) is amended as follows.
- (2) In the heading, for “: Non-binding ADR procedure” substitute “because of alternative dispute resolution in certain consumer contract disputes”.
 - (3) In paragraphs (1)(a) and (3), for “a non-binding ADR procedure” substitute “ADR”.
 - (4) In the following places, for “the non-binding ADR procedure” substitute “the ADR” –
 - (a) paragraph (1)(b) (in each place where it occurs);
 - (b) paragraph (2);
 - (c) paragraph (4) (in each place where it occurs).
 - (5) In paragraph (1)(b)(i), for “that such a procedure” substitute “on which it”.
 - (6) In the following places, for “relevant dispute” substitute “consumer contract dispute” –
 - (a) paragraph (1)(a);
 - (b) paragraph (3);
 - (c) paragraph (4) (in each place where it occurs).
 - (7) For paragraph (5) substitute –

“(5) In this Article –

“ADR” has the same meaning as in Chapter 4 of Part 4 of the Digital Markets, Competition and Consumers Act 2024;

“ADR entity” means a person who carries out ADR in compliance with section 291(1) of that Act (which prohibits persons from carrying out ADR unless exempt, accredited, or acting under special ADR arrangements, in accordance with Chapter 4 of Part 4 of that Act);

“consumer contract dispute” has the same meaning as in Chapter 4 of Part 4 of that Act;

“qualifying request” is a request by a party that another (A) confirm to all parties that A is continuing with the ADR.””

Member's explanatory statement

This amendment makes consequential amendments in connection with Chapter 4 of Part 4 of the Bill (alternative dispute resolution for consumer contract disputes).

LORD OFFORD OF GARVEL

Schedule 25, page 381, line 18, at end insert—

“Regulatory Enforcement and Sanctions Act 2008

2A In Schedule 3 to the Regulatory Enforcement and Sanctions Act 2008, at the appropriate place insert—

“Digital Markets, Competition and Consumers Act 2024, Chapter 4 of Part 4”.

Equality Act 2010

2B (1) Section 140AA of the Equality Act 2010 (extension of time limits because of alternative dispute resolution) is amended as follows.

(2) In the heading, for “cross border or domestic contractual” substitute “consumer contract”.

(3) For subsection (1) substitute—

“(1) In this section—

“ADR” has the same meaning as in Chapter 4 of Part 4 of the Digital Markets, Competition and Consumers Act 2024;

“ADR entity” means a person who carries out ADR in compliance with section 291(1) of that Act (which prohibits persons from carrying out ADR unless exempt, accredited, or acting under special ADR arrangements, in accordance with Chapter 4 of Part 4 of that Act);

“consumer contract dispute” has the same meaning as in Chapter 4 of Part 4 of that Act.”

(4) In each of the following places, for “relevant dispute” substitute “consumer contract dispute”—

(a) subsection (2)(a) and (b);

- (b) subsection (5);
 - (c) subsection (6);
 - (d) subsection (7) (in each place where it occurs);
 - (e) subsection (9).
- (5) In each of the following places, for “a non-binding ADR procedure” substitute “ADR” –
- (a) subsection (2)(b);
 - (b) subsection (6);
 - (c) subsection (9).
- (6) In each of the following places, for “the non-binding ADR procedure” substitute “the ADR” –
- (a) subsection (2)(c);
 - (b) subsection (3);
 - (c) subsection (7) (in each place where it occurs);
 - (d) subsection (8);
 - (e) subsection (9).
- (7) In subsection (8), for “(6)” substitute “(7).”

Member's explanatory statement

This amendment makes consequential amendments in connection with Chapter 4 of Part 4 of the Bill (alternative dispute resolution for consumer contract disputes).

Schedule 26

LORD OFFORD OF GARVEL

Schedule 26, page 383, line 30, at end insert –

- “5A In Schedule 14 to EA 2002 (specified functions), at the appropriate place insert –
- “Chapter 2 of Part 5 of the Digital Markets, Competition and Consumers Act 2024.”
- 5B In Schedule 15 to EA 2002 (enactments conferring functions), at the appropriate place insert –
- “Chapter 2 of Part 5 of the Digital Markets, Competition and Consumers Act 2024.””

Member's explanatory statement

This amendment ensures that: (a) information that comes to a public authority in connection with the exercise of its functions under Chapter 2 of Part 5 of the Bill is information to which section 237 of the Enterprise Act 2002 applies (which imposes a general restriction on disclosure of certain kinds of information unless permitted under Part 9 of that Act), and (b) that information to which section 237 applies can be disclosed to a public authority for the purposes of enabling that authority to carry out its functions under Chapter 2 of Part 5.

After Clause 327

BARONESS JONES OF WHITCHURCH

After Clause 327, insert the following new Clause –

“Review: tax rates for digital and high street businesses

- (1) Within the period of 6 months beginning with the day on which this Act is passed, the Secretary of State must undertake a review of the implications for competition of tax rates paid by business which operate –
 - (a) wholly online,
 - (b) wholly through physical premises, and
 - (c) both online and through physical premises.
- (2) In undertaking the review under subsection (1), the Secretary of State must –
 - (a) identify the number of high street shop closures in each of the last three years,
 - (b) calculate an indicative average tax rate for each of the business categories mentioned in subsection (1),
 - (c) consider the consequences of any differences in the average tax rates mentioned in paragraph (b) on competition, and
 - (d) if there are significant differences between the average tax rates mentioned in paragraph (b), consider the case for reforming different forms of business taxation to reduce such differences.
- (3) In undertaking the review under subsection (1), the Secretary of State may carry out specific sectoral case studies which consider the particular impacts of differences in tax rates on businesses operating in those sectors.
- (4) Upon completion of the review, the Secretary of State must lay its findings before Parliament.”

Member's explanatory statement

This new Clause, which would require the Secretary of State to carry out a review of the implications for competition of effective tax rates of digital and high street businesses, is designed to probe the Government's plans for balancing the economic opportunities presented by firms operating in digital markets with the ongoing health of established brick-and-mortar businesses.

After Clause 329

LORD OFFORD OF GARVEL

After Clause 329, insert the following new Clause –

“Consultation

A duty to consult under or by virtue of this Act may be satisfied by consultation that took place wholly or partly before the passing of this Act.”

Member's explanatory statement

This amendment clarifies that consultation required under or by virtue of the Bill may begin before the Bill is passed (so long as it is in compliance with the requirements for consultation as enacted).

Digital Markets, Competition and Consumers Bill

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17 January 2024

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