

From: [McMurray, Stephen](#)
To: [McCormick, Andrew \(DFE\)](#)
Subject: Fw: Standstill clauses
Date: 11 January 2017 21:11:43
Attachments: [image001.png](#)

For info

Sent from my BlackBerry 10 smartphone.

From: Marten, Lucy <Lucy.Marten@economy-ni.gov.uk>
Sent: Wednesday, 11 January 2017 18:50
To: McMurray, Stephen; McCann, Brendan
Cc: Willis, Adele; Adair, Joanne
Subject: FW: Standstill clauses

Folks

Just to be aware.

Lucy

Lucy Marten

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Please consider the environment - do you really need to print this e-mail?

From: Moore, Stephen (DfE) [mailto:Stephen.Moore@economy-ni.gsi.gov.uk]
Sent: 11 January 2017 18:20
To: Levin, Nerys - HMT
Cc: Murray, Amanda; McGinn, Paul; Marten, Lucy; Murphy, Shane
Subject: Re: Standstill clauses

Thanks. If anything comes to mind. Feel free to drop me an email.

Stephen

Sent from my BlackBerry 10 smartphone.

From: Levin, Nerys - HMT
Sent: Wednesday, 11 January 2017 18:17
To: Moore, Stephen (DfE)
Cc: Murray, Amanda; McGinn, Paul; Marten, Lucy; Murphy, Shane
Subject: RE: Standstill clauses

Sorry not to be of more help. We always use SI to switch things on (which as you say might not

be of use to you).

Nerys

Nerys Levin State Aid Champions Business and International Tax HM Treasury 01639 639 454

From: Moore, Stephen (DfE) [<mailto:Stephen.Moore@economy-ni.gsi.gov.uk>]
Sent: 11 January 2017 18:15
To: Levin, Nerys - HMT <Nerys.Levin@hmtreasury.gsi.gov.uk>
Cc: Murray, Amanda <Amanda.Murray@economy-ni.gsi.gov.uk>; McGinn, Paul <Paul.McGinn@finance-ni.gsi.gov.uk>; Marten, Lucy <Lucy.Marten@economy-ni.gsi.gov.uk>; Murphy, Shane <Shane.Murphy@economy-ni.gsi.gov.uk>
Subject: Re: Standstill clauses

Nerys

Many thanks.

You will see I am copying this on to our solicitors office.

Not really sure it was exactly what they were looking for. I suspect what we need is something that goes a step beyond and comes into effect automatically once the Commission adopts a no obligation decision and doesn't require any further act by a Minister.

By the time our Regulations go live, ministers may no longer be in post because of the NI Assembly election .

Happy to discuss on the phone tomorrow morning first thing, if you are around.

Stephen

Sent from my BlackBerry 10 smartphone.

From: Levin, Nerys - HMT
Sent: Wednesday, 11 January 2017 17:24
To: Moore, Stephen (DfE)
Subject: Standstill clauses

Stephen

Sorry for the late reply. I have been in meetings that overran

Does this help?

Nerys

Nerys Levin State Aid Champions Business and International Tax HM Treasury 01639 639 454

From: esther.isaacs@hmrc.gsi.gov.uk [<mailto:esther.isaacs@hmrc.gsi.gov.uk>]

Sent: 11 January 2017 16:25

To: Levin, Nerys - HMT <Nerys.Levin@hmtreasury.gsi.gov.uk>

Subject: RE: URGENT - could you help?

It was FA 13, Sch 17. Relevant bit is below. We didn't have a standstill clause, but we said it would not be live law until commenced by SI..... and we didn't commence until we had approval. We gave ourselves power to make changes to primary as necessary based on terms of the approval. Hope this helps. Sorry for late reply – meetings!

Happy new year.

E

Esther Isaacs

Deputy Director, Corporation Tax Advisory (Team B3)

HM Revenue & Customs

Solicitor's Office & Legal Services

Bush House SW Wing: second floor

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WC2B 4RD

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PART 2 COMMENCEMENT

2(1) Any power conferred on the Secretary of State or the Treasury by virtue of this Schedule to make regulations or an order comes into force on the day on which this Act is passed.

(2) So far as not already brought into force by sub-paragraph (1), the amendments made by this Schedule come into force in accordance with provision contained in an order made by the Treasury.

(3) An order under sub-paragraph (2)—

(a) may make different provision for different purposes;

(b) may provide for those amendments to be treated as having come into force on a day earlier than the day on which the order is made or this Act is passed;

(c) may make such adaptations of Part 15B of CTA 2009 as appear to be necessary or expedient in consequence of other provisions of this Act not yet having come into force.

3(1) The amendments made by this Schedule have effect in relation to accounting periods beginning on or after the day specified for the purposes of this paragraph in an order made by the Treasury (“the specified day”).

(2) An order under sub-paragraph (1) may specify a day earlier than the day on which the order is made or this Act is passed.

(3)Sub-paragraph (4) applies where a company has an accounting period beginning before the specified day and ending on or after that day (“the straddling period”).

(4)For the purposes of Part 15B of CTA 2009—

(a)so much of the straddling period as falls before the specified day, and so much of that period as falls on or after that day, are treated as separate accounting periods, and

(b)any amounts brought into account for the purposes of calculating for corporation tax purposes the profits of any trade of the company for the straddling period are apportioned to the two separate accounting periods on such basis as is just and reasonable.

4(1)The Treasury may by order make such amendments of this Schedule as are necessary for the purpose of complying with any undertakings given to the European Commission, or any conditions imposed by the Commission, in connection with an application for State aid approval.

(2)In this paragraph “State aid approval” means approval that the provision made by Part 15B of CTA 2009, to the extent that it constitutes the granting of aid to which any of the provisions of Article 107 or 108 of the Treaty on the Functioning of the European Union applies, is, or would be, compatible with the internal market, within the meaning of Article 107 of that Treaty.

(3)An order under this paragraph may—

(a)make incidental, supplemental, consequential, transitional or saving provision, including provision amending Schedule 18;

(b)contain provision having effect in relation to times before the order is made or this Act is passed.

(4)A statutory instrument that contains (whether alone or with other provisions) an order under this paragraph may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, the House of Commons.

From: Levin, Nerys - HMT [<mailto:Nerys.Levin@hmtreasury.gsi.gov.uk>]

Sent: 11 January 2017 15:33

To: Isaacs, Esther (SOLS)

Subject: URGENT - could you help?

Esther

Sorry to contact you, but I thought you would have overview of this.

Colleagues in NI have been in touch. They need to lay some legislation with a State aid standstill clause in it – i.e. a clause that stops the measure being implemented until approval has been received from the Commission.

Their lawyers want to know what one looks like.

I know HMRC has used them in the last few years – Video Games, Social Investment Tax Relief and EIS/VCT.

Could someone in Sols point to an example of the legislation we can share with NI ?

They are in a hurry I am afraid. They wanted something by 15:00 but I have only just got the email.

Thanks

Nerys

Nerys Levin State Aid Champions Business and International Tax HM Treasury 01639 639 454

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