



House of Commons

Tuesday 14 May 2019

PUBLIC BILL COMMITTEE

New Amendments handed in are marked thus ★

☆ *Amendments which will comply with the required notice period at their next appearance*

NATIONAL INSURANCE CONTRIBUTIONS (TERMINATION AWARDS AND SPORTING TESTIMONIALS) BILL

NOTE

This document includes all amendments tabled to date and includes any withdrawn amendments at the end. The amendments have been arranged in the order in which they relate to the Bill.

RESOLUTION OF THE PROGRAMMING SUB-COMMITTEE

The Programming Sub-Committee appointed by the Speaker in respect of the Bill agreed the following Resolution at its meeting on Monday 13 May (Standing Order 83C):

That—

- (1) the Committee shall (in addition to its first meeting at 9.25 am on Tuesday 14 May) meet—
 - (a) at 2.00 pm on Tuesday 14 May;
 - (b) at 11.30 am and 2.00 pm on Thursday 16 May;
- (2) the Committee shall hear oral evidence in accordance with the following Table:

TABLE

<i>Date</i>	<i>Time</i>	<i>Witness</i>
Tuesday 14 May	Until no later than 10.25 am	HM Treasury
Tuesday 14 May	Until no later than 11.25 am	Office of Tax Simplification; Chartered Institute of Taxation

National Insurance Contributions (Termination Awards and Sporting Testimonials) Bill, *continued*

- (3) the proceedings shall (so far as not previously concluded) be brought to a conclusion at 5.00 pm on Thursday 16 May.

Robert Jenrick has given notice of his intention to move a motion in the terms of the Resolution of the Programming Sub-Committee [Standing Order No. 83C].

Robert Jenrick

To move, That, at this and any subsequent meeting at which oral evidence is to be heard, the Committee shall sit in private until the witnesses are admitted.

Robert Jenrick

To move, That, subject to the discretion of the Chair, any written evidence received by the Committee shall be reported to the House for publication.

Kirsty Blackman

Clause 5, page 5, line 39, at end insert—

“(3A) No regulations may be made under subsection (3) until the Secretary of State has made a Statement to the House of Commons on how the Government intends to raise public awareness of the provisions of this Act, including awareness among people who may attend sporting testimonials that their donations may generate a National Insurance liability.”

John McDonnell
Peter Dowd
Anneliese Dodds
Jonathan Reynolds
Jeff Smith

Clause 5, page 5, line 39, at end insert—

“(3A) No regulations may be made under subsection (3) to bring section 3 or 4 into force until the Secretary of State has made a Statement to the House of Commons on the expected effects of the provisions of this Act on donations to charities by the recipients of sporting testimonial payments.”

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National Insurance Contributions (Termination Awards and Sporting Testimonials) Bill, *continued*

Kirsty Blackman

NC1

To move the following Clause—

“Report on the impact of Class 1A National Insurance Contributions on termination awards

- (1) The Secretary of State must, within 12 months of section 1 of this Act (termination awards: Great Britain) coming into force, lay before Parliament a report on the expected impact of the new Class 1A liability on termination awards in excess of £30,000.
- (2) That report must contain an assessment of the expected impact on—
 - (a) the total net value of termination payments received by individuals;
 - (b) the average net value of such payments; and
 - (c) the number of business start-ups using termination payments as funding in their first year in each region of the United Kingdom.”

Kirsty Blackman

NC2

To move the following Clause—

“Report on the impact of Class 1A National Insurance Contributions on sporting testimonials

- (1) The Secretary of State must, within 12 months of section 3 of this Act (sporting testimonials: Great Britain) coming into force, lay before Parliament a report on the expected impact of the provisions of this Act on sporting testimonials.
- (2) That report must contain an assessment of the expected impact on—
 - (a) the total amounts received by individuals from sporting testimonials; and
 - (b) donations made to charity from sporting testimonial proceeds.”

Kirsty Blackman

NC3

To move the following Clause—

“Report on Exchequer impact

- (1) The Secretary of State must, within three years of this Act receiving Royal Assent, lay before Parliament a report on its Exchequer impact.
 - (2) That report must contain an assessment of the additional payments made to the Exchequer by third sector organisations in each industrial category.”
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National Insurance Contributions (Termination Awards and Sporting Testimonials) Bill, *continued*

John McDonnell
 Peter Dowd
 Anneliese Dodds
 Jonathan Reynolds
 Jeff Smith

NC4

To move the following Clause—

“Review of the impact of Class 1A National Insurance Contributions on termination awards

- (1) The Secretary of State must, within 12 months of section 1 of this Act (termination awards: Great Britain) coming into force, undertake a review of the impact of the new Class 1A liability on termination awards in excess of £30,000.
- (2) The review under section 1 must contain—
 - (a) an assessment of the impact the new Class 1A liability has on the level of termination payments workers receive;
 - (b) an assessment of the impact the new Class 1A liability has on employers;
 - (c) a distributional analysis of the new Class 1A liability; and
 - (d) anything else the Secretary of State considers appropriate.
- (3) The review under section 1 must be laid before both Houses of Parliament.”

John McDonnell
 Peter Dowd
 Anneliese Dodds
 Jonathan Reynolds
 Jeff Smith

NC5

To move the following Clause—

“Review of the impact on different sportspeople

- (1) The Secretary of State must undertake a review of the impact of this Act on sporting testimonial payments made to—
 - (a) footballers;
 - (b) cricketers;
 - (c) rugby league players;
 - (d) rugby union players; and
 - (e) other sportspeople.
 - (2) The review under section 1 must be laid before both Houses of Parliament within 12 months of section 3 of this Act (sporting testimonials: Great Britain) coming into force.”
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National Insurance Contributions (Termination Awards and Sporting Testimonials) Bill, *continued*

ORDER OF THE HOUSE [30 APRIL 2019]

That the following provisions shall apply to the National Insurance Contributions (Termination Awards and Sporting Testimonials) Bill:

Committal

1. The Bill shall be committed to a Public Bill Committee.

Proceedings in Public Bill Committee

2. Proceedings in the Public Bill Committee shall (so far as not previously concluded) be brought to a conclusion on Thursday 16 May 2019.
3. The Public Bill Committee shall have leave to sit twice on the first day on which it meets.

Proceedings on Consideration and up to and including Third Reading

4. Proceedings on Consideration and any proceedings in legislative grand committee shall (so far as not previously concluded) be brought to a conclusion two hours after the commencement of proceedings on Consideration.
5. Proceedings on Third Reading shall (so far as not previously concluded) be brought to a conclusion at the moment of interruption that day.
6. Standing Order No. 83B (programming sub-committees) shall not apply to proceedings on Consideration and Third Reading.

Other proceedings

7. Any other proceedings on the Bill may be programmed.
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