



# House of Commons

**Monday 10 June 2019**

## **CONSIDERATION OF BILL (REPORT STAGE)**

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*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**

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#### **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**This document includes all amendments tabled to date and includes any withdrawn amendments at the end.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.**

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John McDonnell  
Peter Dowd  
Anneliese Dodds  
Jonathan Reynolds  
Jeff Smith

**NC1**

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.

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

- (3) The review under section 1 must be laid before both Houses of Parliament.”
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Kirsty Blackman

NC2

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.”
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Kirsty Blackman

NC3

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

Kirsty Blackman

NC4

To move the following Clause—

**“Report on Exchequer impact**

The Secretary of State must, within three years of this Act receiving Royal Assent, lay before Parliament a report on its Exchequer impact.”

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John McDonnell  
Peter Dowd  
Anneliese Dodds  
Jonathan Reynolds  
Jeff Smith

NC5

☆ To move the following Clause—

**“Effects of termination awards provisions**

- (1) The Treasury must publish reviews of whether the payment of Class 1A contributions on termination awards under sections 1 and 2 has had—
  - (a) any effect on the number of termination awards made above £30,000;
  - (b) any effect on the size of termination awards made above £30,000; or
  - (c) a disproportionate effect on—
    - (i) women,
    - (ii) pregnant women,
    - (iii) persons aged 50 or over, or
    - (iv) any other group of people with protected characteristics (within the meaning of the Equality Act 2010).
- (2) The first review under subsection (1) shall be published no later than 24 months after this section comes into force.
- (3) Subsequent reviews under subsection (1) shall be published no later than 24 months after publication of the previous review.”

***Member’s explanatory statement***

*This new clause would provide for a general review of the termination awards provisions of this Act within every period of 24 months.*

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

John McDonnell  
Peter Dowd  
Anneliese Dodds  
Jonathan Reynolds  
Jeff Smith

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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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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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**NOTICES WITHDRAWN**

*The following Notices were withdrawn on 6 June 2019:*

Amendments 2, 3, 4 and 5.

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