
Report Stage: Monday 6 September 2021

National Insurance Contributions Bill (Amendment Paper)

This document lists all amendments tabled to the National Insurance Contributions Bill. Any withdrawn amendments are listed at the end of the document. The amendments are arranged in the order in which it is expected they will be decided.

*This document should be read alongside the Speaker's provisional Selection and Grouping, which sets out the order in which the amendments will be debated.

Richard Thomson

NC1

To move the following Clause—

“Zero-rate contributions for employees of green manufacturing companies

- (1) This section applies where—
 - (a) a secondary Class 1 contribution is payable as mentioned in section 6(1)(b) of the 1992 Act in respect of earnings paid in a tax week in respect of an employment,
 - (b) the green manufacturing condition is met (see section [Green manufacturing condition]), and
 - (c) the employer (or, if different, the secondary contributor) elects that this section is to apply in relation to the contribution for the purposes of section 9(1) of the 1992 Act instead of section 9(1A) of that Act or section 1 of this Act.
- (2) For the purposes of section 9(1) of whichever of the 1992 Acts would otherwise apply—
 - (a) the relevant percentage in respect of any earnings paid in the tax week up to or at the upper secondary threshold is 0%, and
 - (b) the relevant percentage in respect of any earnings paid in the tax week above that threshold is the secondary percentage.
- (3) The upper secondary threshold (or the prescribed equivalent in relation to earners paid otherwise than weekly) is the amount specified in regulations under section 8.
- (4) For the purposes of the 1992 Acts a person is still to be regarded as being liable to pay a secondary Class 1 contribution even if the amount of the contribution is £0 as a result of this section.
- (5) The Treasury may by regulations make provision about cases in which subsection (2) is to be treated as applying in relation to contributions payable in respect of a tax week in a given tax year only when—

- (a) that tax year has ended, and
- (b) all contributions payable in respect of a tax week in that tax year have been paid.”

Member’s explanatory statement

This new clause provides National Insurance contributions relief for businesses engaged in green manufacturing.

Richard Thomson

NC2

To move the following Clause—

“Green manufacturing condition

- (1) The green manufacturing condition is that the employer is engaged in the manufacture of products within the categories designated under subsection (2).
- (2) For the purposes of subsection (1), the Secretary of State must by regulations designate categories of products that in the opinion of the Secretary of State are manufactured with the aim of increasing environmental standards.
- (3) The categories of products designated must include—
 - (a) wind turbines, and
 - (b) electric vehicles.”

Member’s explanatory statement

This new clause is linked to NC1.

Richard Thomson

NC3

To move the following Clause—

“Scottish Government Covid payments: exemption from primary Class 1 contributions

- (1) A primary Class 1 contribution is not to be payable in respect of any Scottish Government Covid payment.
- (2) For the purposes of subsection (1), a “Scottish Government Covid payment” means a payment of £500 pro rata to any NHS Scotland or social care worker in accordance with the announcement made by the Scottish Government on 30 November 2020.”

Member's explanatory statement

This new clause provides exemptions for Scottish Government Covid payments to NHS Scotland and social care workers.

Sarah Olney

NC4

To move the following Clause—

“Employment allowance for national insurance contributions

- (1) In section 1(2)(a)(1) of the National Insurance Contributions Act 2014 (employment allowance for national insurance contributions), for “£4,000” substitute “£16,000”.
- (2) The provisions of subsection (1) will remain in force until 30 September 2023 and will then expire unless continued in force by an order under subsection (3).
- (3) The Chancellor of the Exchequer may by order made by statutory instrument provide that the provisions which are in force will continue in force for a period not exceeding two years from the coming into operation of the order.
- (4) No order will be made under subsection (3) unless a draft of the order has been laid before and approved by a resolution of both Houses of Parliament.
- (5) The Chancellor of the Exchequer must lay before Parliament a review of the effects of the provisions in subsection (1) on employment, the performance of small businesses and GDP growth no later than 30 September 2023.”

Member's explanatory statement

This new clause would quadruple the employment allowance from £4,000 to £16,000 for two years. At the end of the period, the Chancellor of the Exchequer would be required to assess its effects and would be able to seek parliamentary approval for the policy to continue for up to a further two years.

Richard Thomson

1

Clause 2, page 2, line 26, at end insert—

- “(e) the employer pays, as a minimum, a living wage to all staff it employs, and
- (f) the businesses operating in the freeport in which the employer has business premises have collectively—
 - (i) put in place a strategy setting out how the freeport will contribute to the target for net UK emissions of greenhouse gases in 2050 as set out in the Climate

- Change Act 2008 as amended by the Climate Change Act (2050 Target Amendment) Order 2019,
- (ii) put in place a strategy setting out how the businesses will ensure that no goods passing through the freeport are the products of slave labour, and
 - (iii) carried out an environmental impact assessment of the operation of the freeport.”

Member’s explanatory statement

This amendment provides conditions to businesses in freeports. These include a strategy on how the freeport will contribute to the target for net UK greenhouse gases emissions, a strategy ensuring no goods passing through the freeport are products of slave labour, and an environmental impact assessment of the freeport.

Richard Thomson

2

Clause 2, page 3, line 11, at end insert—

“(4A) For the purposes of subsection (1)(e), the living wage per hour—

- (a) for the financial year 2021-22 is—
 - (i) £9.50 outside of London, and
 - (ii) £10.85 inside London; and
- (b) for each year after the financial year 2021-22 is to be determined by the Living Wage Foundation.”

Member’s explanatory statement

This amendment defines the living wage, payment of which is one of the conditions businesses would have to meet under Amendment 1.

Jesse Norman

3

Clause 6, page 4, line 25, leave out “the 1992 Act” and insert “whichever of the 1992 Acts would otherwise apply”

Member’s explanatory statement

This amendment corrects an error by replacing a reference to the Social Security Contributions and Benefits Act 1992 with a reference to that Act and the Social Security Contributions and Benefits (Northern Ireland) Act 1992.

Order of the House

[14 June 2021]

That the following provisions shall apply to the National Insurance Contributions 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 Tuesday 22 June.
3. The Public Bill Committee shall have leave to sit twice on the first day on which it meets.

Proceedings on Consideration and Third Reading

4. Proceedings on Consideration shall (so far as not previously concluded) be brought to a conclusion one hour before the moment of interruption on the day on which proceedings on Consideration are commenced.
5. Proceedings on Third Reading shall (so far as not previously concluded) be brought to a conclusion at the moment of interruption on that day.
6. Standing Order No. 83B (Programming 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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