Richard Thomson

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.”

Richard Thomson

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.”

Richard Thomson

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.”
Sarah Olney

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.”

Richard Thomson

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.”
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.”

Jesse Norman

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

Bill read the third time, and passed.

Glossary

Added: New Clause agreed without a vote and added to the Bill.
Agreed to: agreed without a vote.
Agreed to on division: agreed following a vote.
Negatived: rejected without a vote.
Negatived on division: rejected following a vote.
Not called: debated in a group of amendments, but not put to a decision.
Not moved: not debated or put to a decision.
Question proposed: debate underway but not concluded.
Withdrawn after debate: moved and debated but then withdrawn, so not put to a decision.
Not selected: not chosen for debate by the Speaker.