
Committee Stage: Tuesday 22 June 2021

National Insurance Contributions Bill (Committee Stage Decisions)

This document sets out the fate of each clause, schedule, amendment and new clause considered at committee stage. A glossary with key terms can be found at the end of this document.

First Sitting

FIRST SITTING

Jesse Norman

Agreed to

That—

1. the Committee shall (in addition to its first meeting at 9.25 am on Tuesday 22 June) meet at 2.00 pm on Tuesday 22 June;
2. the proceedings shall (so far as not previously concluded) be brought to a conclusion at 5.00 pm on Tuesday 22 June.

Jesse Norman

Agreed to

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.

Clause 1 agreed to.

Richard Thomson Negatived on division 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.”

Richard Thomson Not called 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 2020-21 is—
 - (i) £9.30 outside of London, and
 - (ii) £10.85 inside London; and
- (b) for each year after the financial year 2020-21 is to be determined by the Living Wage Foundation.”

Clause agreed to.

Clauses 3 to 14 agreed to.

James Murray Not called NC1
Abena Oppong-Asare

To move the following Clause—

“NIC relief for employers at freeports: review of commencement date

- (1) The Government must conduct a review of job creation in the 2021-22 financial year at each of the eight freeport tax sites.

- (2) The review must assess the impact on decisions around job creation of the relief becoming available from April 2022 rather than April 2021.
- (3) The review must be commenced by 30 April 2022.
- (4) The review must be published and laid before Parliament by 31 July 2022."

James Murray
Abena Oppong-Asare

Not called NC2

To move the following Clause—

"NIC relief for employers at freeports: review of the conditions of eligibility

- (1) The Government must conduct a review of the conditions of eligibility for the National Insurance contributions relief introduced by section 1 of this Act.
- (2) The review must take into account the number of freeport employees in 2022-23 who work at more than one freeport site and who earn less than the relevant upper secondary threshold set under the powers created by section 8.
- (3) The review must consider the impact of the matter in subsection (4) on decisions by employers about job creation.
- (4) The matter is the relief introduced by section 1 of this Act being available for employees who spend 60% or more of their working time in one freeport, and not for employees who spend 60% or more of their working time across more than one freeport but less than 60% in any one freeport.
- (5) The review must be commenced by 30 September 2023.
- (6) The review must be published and laid before Parliament by 31 December 2023."

James Murray
Abena Oppong-Asare

Not called NC3

To move the following Clause—

"NIC relief for employers of veterans: review of the tax year of relief claims

- (1) The Government must conduct a review of how many veterans have been employed in 2021-22 in jobs for which employers have accessed the National Insurance contributions relief provided for under section 6 of this Act.
- (2) The review must assess the impact on decisions around job creation of the requirement that the relief must be claimed retrospectively for 2021-22 rather than being available in real time.
- (3) The review must be commenced by 30 April 2022.
- (4) The review must be published and laid before Parliament by 31 July 2022."

James Murray
Abena Oppong-Asare

Not called NC4

To move the following Clause—

“NIC relief for employers of veterans: review of the period of NIC relief

- (1) The Government must conduct a review of how many veterans have been employed in jobs for which employers have accessed the National Insurance contributions relief provided for under section 6 of this Act.
- (2) The review must assess the impact on decisions about the creation of jobs for veterans of the relief being available for earnings paid over a one-year period rather than a three-year period.
- (3) A review must be conducted for each of the financial years 2021-22, 2022-23, and 2023-24.
- (4) Each review under subsection (3) must commence within 30 days of the end of the relevant financial year.
- (5) Each review under subsection (3) must be published and laid before Parliament within three months of its commencement.”

James Murray
Abena Oppong-Asare

Not called NC5

To move the following Clause—

“Freeport zero-rate relief: review of incomes and wages

- (1) The Government must conduct a review of the impact of sections 1 to 5 of this Act on income and wage ranges at all freeport tax sites.
- (2) The review must assess—
 - (a) the average income and wage ranges of jobs in respect of which employers have claimed the secondary Class 1 relief introduced by section 1 of this Act; and
 - (b) for each freeport, how the incomes provided by these jobs compare to average median incomes across the local authority areas in which the freeport is located.
- (3) The review must be commenced by 31 October 2022.
- (4) The review must be published and laid before Parliament by 31 January 2023.”

Richard Thomson

Withdrawn after debate NC6

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, 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

Not called NC7

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 increasing environmental standards.
- (3) The categories of products designated must include—
 - (a) wind turbines, and
 - (b) electric vehicles.”

Richard Thomson

Negatived on division NC8

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.”
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Bill to be reported.

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 Chair.
