
Committee Stage: Friday 18 June 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 Any withdrawn amendments are listed at the end of the document.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.

★ New Amendments.

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

New amendments: 1 and 2 and NC6 to NC8

Jesse Norman

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.

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.”

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 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.”
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James Murray
Abena Oppong-Asare

NC1

☆ 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.”

Member’s explanatory statement

This new clause will require the Government to assess the impact on job creation in freeports in 2021-22 as a result of NIC relief being available from April 2022 rather than April 2021.

James Murray
Abena Oppong-Asare

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.”

Member’s explanatory statement

This new clause will require the Government to evaluate the impact on job creation of the employers’ NIC relief not being available for employees who spend 60% or more of their time across more than one freeport, but less than 60% in any one freeport.

James Murray
Abena Oppong-Asare

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.”

Member’s explanatory statement

This new clause would assess the impact of NIC relief for employers of veterans being claimable retrospectively for 2021-22, rather than in real-time.

James Murray
Abena Oppong-Asare

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.”

Member’s explanatory statement

This new clause will require the Government to evaluate the impact of the NIC relief for employers of veterans being available only for one year rather than three years.

James Murray
Abena Oppong-Asare

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 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.”

Member’s explanatory statement

This new clause will require the Government to evaluate the wages of the jobs created as a result of the employers’ relief introduced by this Bill.

Richard Thomson

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

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

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.”

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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