
Committee Stage: Tuesday 14 September 2021

Health and Social Care Levy Bill (Amendment Paper)

This document lists all amendments tabled to the Health and Social Care Levy 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 Any withdrawn amendments are listed at the end of the document.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 Chairman of Ways and Means's provisional Selection and Grouping, which sets out the order in which the amendments will be debated.

★ New Amendments.

New amendments: 1 to 8 and NC1 to NC10

Nigel Mills

8

★ Clause 2, page 2, line 21, at end insert—

“(1A) HMRC shall publish a forecast of the estimated costs of collecting the health and social care levy for the tax year 2023-24 by 31 March 2022.”

Member's explanatory statement

This amendment would require the Government to publish in advance of the levy coming into force its assessment of the extra costs of collecting the levy.

Mr Marcus Fysh
Mr Steve Baker
Craig Mackinlay
Anne Marie Morris
Lee Anderson
Richard Drax
Sir Graham Brady

Dehenna Davison

Iain Duncan Smith

7

★ Clause 2, page 2, line 23, after “cost” insert “in current or future years”

Ian Blackford
Alison Thewliss
Owen Thompson
Peter Grant
Richard Thomson

2

★ Clause 2, page 2, line 23, leave out from “State” to end of line 30 and insert “and devolved administrations in accordance with the Barnett formula.”

Member's explanatory statement

This amendment would introduce a requirement that the funds allocated by the Bill would be given to the nations of the UK in accordance with the Barnett formula. It would allow devolved administrations to spend the sums as they wish.

Ian Blackford
Alison Thewliss
Owen Thompson
Peter Grant
Richard Thomson

3

- ★ Clause 2, page 2, line 23, leave out from "State" to end of line 30 and insert "who shall immediately pass on full Barnett consequential to devolved administrations in Scotland, Wales and Northern Ireland in accordance with this Act."

Member's explanatory statement

This amendment would introduce a requirement that the funds allocated by the Bill would be given to the nations of the UK in accordance with the Barnett formula.

Ben Lake
Liz Saville Roberts
Hywel Williams

1

- ★ Clause 2, page 2, line 28, leave out from first "as" to end of line 30 and insert "determined by joint agreement between the Treasury and the devolved administrations of Wales, Scotland and Northern Ireland."

Member's explanatory statement

This amendment would require agreement between the Treasury and the devolved administrations of Wales, Scotland and Northern Ireland as to the shares of the proceeds of the levy that are allocated between health and social care and between England, Wales, Scotland and Northern Ireland.

Ian Blackford
Alison Thewliss
Owen Thompson
Peter Grant
Richard Thomson

4

- ★ Clause 2, page 2, line 29, leave out from "as" to end of line 30 and insert "determined jointly by the Treasury and the devolved governments of Scotland, Wales and Northern Ireland."

Member's explanatory statement

The amendment would require joint agreement between the Treasury and the governments of Scotland, Wales and Northern Ireland as to how the levy proceeds are to be shared between the four areas and between health care and social care.

Ian Blackford 5
 Alison Thewliss
 Owen Thompson
 Peter Grant
 Richard Thomson

★ Clause 2, page 2, line 36, at end insert—

“(5) The funds allocated by the Secretary of State in subsection (2) to spending in Scotland, Wales and Northern Ireland must not be accompanied by reductions in any area of devolved spending.”

Member’s explanatory statement

This amendment would prevent the money given by the Bill being accompanied by reductions in other areas of devolved spending.

Ian Blackford 6
 Alison Thewliss
 Owen Thompson
 Peter Grant
 Richard Thomson

★ Clause 2, page 2, line 36, at end insert—

“(5) Spending in Scotland, Wales and Northern Ireland provided in subsection (2) may only be made by devolved administrations except in cases where the relevant devolved administration makes a specific request of a UK department or authority to spend directly.”

Member’s explanatory statement

This amendment would require any spending related to the Bill in the devolved nations to be made only by the relevant devolved administration except in cases where a devolved authority makes a specific request of a UK department or authority to spend directly.

Ian Blackford NC1
 Alison Thewliss
 Owen Thompson
 Peter Grant
 Richard Thomson

★ To move the following Clause—

“Equality impact analysis

- (1) The Chancellor of the Exchequer must review the equality impact of this Act and lay a report of that review before the House of Commons within six months of the passing of this Act.
- (2) A review under this section must consider the impact of the Act on—
 - (a) households at different levels of income,

- (b) households at different levels of wealth,
 - (c) equality between different ages, and
 - (d) impact between the nations of the UK and regions of England.
- (3) In this section “regions of England” has the same meaning as that used by the Office for National Statistics.”

Member’s explanatory statement

This new clause seeks an equality impact assessment of the Bill covering households at different levels of income and wealth; equality between different ages; and the impact between the nations of the UK and regions of England.

Ian Blackford
 Alison Thewliss
 Owen Thompson
 Peter Grant
 Richard Thomson

NC2

★ To move the following Clause—

“Review of economic impact of Act

- (1) The Chancellor of the Exchequer must review the economic impact in parts of the United Kingdom and regions of England of the changes made by this Act and lay a report of that review before the House of Commons within six months of the passing of this Act.
- (2) A review under this section must consider the effects of the provisions of the Act on—
- (a) business investment,
 - (b) employment,
 - (c) productivity,
 - (d) GDP growth, and
 - (e) poverty.
- (3) In this section “parts of the United Kingdom” means—
- (a) England,
 - (b) Scotland,
 - (c) Wales, and
 - (d) Northern Ireland
- and “regions of England” has the same meaning as that used by the Office for National Statistics.”

Member’s explanatory statement

This new clause seeks an economic assessment of the Bill on investment, employment, productivity, growth and poverty in the devolved nations and English regions.

James Murray
Abena Oppong-Asare

NC3

★ To move the following Clause—

“Review of revenue effects of Act

- (1) The Chancellor of the Exchequer must review the revenue effects of this Act and lay a report before the House of Commons within six months of the passing of this Act and every 12 months thereafter.
- (2) Any review under this section must include an assessment of—
 - (a) the impact of this Act on revenue derived from—
 - (i) employment, and
 - (ii) self-employment; and
 - (b) the impact of the revenues under this Act from employment and self-employment on the revenues derived from taxation on—
 - (i) dividends,
 - (ii) rental income, and
 - (iii) other forms of personal income.”

Member’s explanatory statement

This new clause would require the Chancellor to report to the House on the impact of the Act on tax revenue derived from different sources of income.

James Murray
Abena Oppong-Asare

NC4

★ To move the following Clause—

“Review of impact of Act on business

- (1) The Chancellor of the Exchequer must review the impact of this Act on business and lay a report before the House of Commons within six months of the passing of this Act and every 12 months thereafter.
- (2) Any review under this section must provide a separate analysis of the impact of the Act on the operating costs and profits of—
 - (a) small and medium sized enterprises,
 - (b) large enterprises solely based in the UK, and
 - (c) large multinational enterprises.”

Member’s explanatory statement

This new clause would require the Chancellor to report to the House on the impact of the Act on the operating costs and profits of different sizes of business enterprises.

James Murray
Abena Oppong-Asare

NC5

★ To move the following Clause—

“Review of equality impact of Act

- (1) The Chancellor of the Exchequer must review the equality impact of this Act and lay a report before the House of Commons within six months of the passing of this Act and every 12 months thereafter.
- (2) A review under this section must provide a separate analysis of the equality impact of this Act on—
 - (a) income inequality,
 - (b) wealth inequality,
 - (c) geographical inequality,
 - (d) inequality between people with protected characteristics (within the meaning of the Equality Act 2010), and
 - (e) socio-economic status.”

Member’s explanatory statement

This new clause would require the Chancellor to report to the House on the equality impact of the Act.

James Murray
Abena Oppong-Asare

NC6

★ To move the following Clause—

“Report on levy expenditure shares

The Chancellor of the Exchequer must report to the House of Commons at the end of each financial year the share of the levy spent on—

- (a) health care, and
- (b) social care.”

Member’s explanatory statement

This new clause would require the Chancellor to report annually to the House on the share of the levy spent on health care and on social care.

James Murray
Abena Oppong-Asare

NC7

★ To move the following Clause—

“Report on levy revenue derived from those in the social care sector

The Chancellor of the Exchequer must lay a report before the House of Commons within six months of the passing of this Act, and every 12 months thereafter, containing an assessment of the levy revenue derived from those working in the social care sector.”

Member’s explanatory statement

This new clause would require the Chancellor to report to the House on levy revenue derived from those working in the social care sector.

James Murray
Abena Oppong-Asare

NC8

★ To move the following Clause—

“Review raising tax rates on income from wealth

The Chancellor of the Exchequer must lay before the House of Commons, at least six months before the levy introduced by this Act comes in to force, a report setting out an evaluation of how increases to the tax rates on income derived from wealth could raise an amount of revenue equivalent to that which the levy introduced by this Bill is expected to generate.”

Member’s explanatory statement

This new clause would require the Chancellor to report to the House on how the revenue the levy is expected to generate could be raised by increasing tax rates on income derived from wealth instead.

Richard Burgon			NC9
John McDonnell			
Rebecca Long Bailey			
Jon Trickett			
Bell Ribeiro-Addy			
Ms Diane Abbott			
Ian Byrne	Ian Lavery	Claudia Webbe	
Nadia Whittome	Zarah Sultana	Grahame Morris	
Apsana Begum	Mick Whitley	Kate Osborne	
Jeremy Corbyn	Beth Winter	Ian Mearns	
Lloyd Russell-Moyle			

★ To move the following Clause—

“Review of wealth tax

The health and social care levy will become payable only after the Chancellor of the Exchequer has laid before the House of Commons an assessment of the merits of raising at least the same amount of revenue for health and social care as would be raised by the levy by introducing instead a wealth tax on individuals with assets totalling over £5,000,000.”

Member’s explanatory statement

This new clause would make the introduction of the levy dependent on the Chancellor first having laid before the House an assessment of the merits of raising the same money instead by means of a wealth tax on those with assets of £5 million or more.

Nigel Mills			NC10
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★ To move the following Clause—

“OTS Assessment of levy and National Insurance increase

- (1) The Office for Tax Simplification shall publish by 30 September 2022 a report assessing the advantages and disadvantages of introducing the health and social care levy in comparison to the increase in National Insurance.
- (2) The report shall include an assessment of the costs of HMRC in collecting the levy and for employers in complying with their obligations in relation to the levy.”

Member’s explanatory statement

This new clause would require the OTS to publish by September 2022 its assessment of the merits of the levy in comparison with the increase in National Insurance, including costs of compliance with and collection of the levy.
