
Committee Stage: Tuesday 14 September 2021

Health and Social Care Levy 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.

Clause 1 agreed to.

Nigel Mills

Not called 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.”

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

Dehenna Davison

Iain Duncan Smith

Not called 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

Not selected 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.”

Ian Blackford **Not selected** 3
 Alison Thewliss
 Owen Thompson
 Peter Grant
 Richard Thomson

- ★ 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.”

Ben Lake **Not called** 1
 Liz Saville Roberts
 Hywel Williams

- ★ 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.”

Ian Blackford **Negated on division** 4
 Alison Thewliss
 Owen Thompson
 Peter Grant
 Richard Thomson

- ★ 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.”

Ian Blackford **Not selected** 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.”

Ian Blackford **Not selected** 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.”

Clause 2 agreed to.

Clauses 3 to 7 agreed to.

Ian Blackford
Alison Thewliss
Owen Thompson
Peter Grant
Richard Thomson

Not called NC1

★ 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.”

Ian Blackford
Alison Thewliss
Owen Thompson
Peter Grant
Richard Thomson

Not called 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.”

James Murray
Abena Oppong-Asare

Negated on division 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.”

James Murray
Abena Oppong-Asare

Not called 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.”

James Murray
Abena Oppong-Asare

Negated on division 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.”

James Murray
Abena Oppong-Asare

Not called 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.”

James Murray
Abena Oppong-Asare

Not called 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.”

James Murray
Abena Oppong-Asare

Not selected 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.”

Richard Burgon		Not selected	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.”

Nigel Mills		Not called	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.”

Bill reported without amendment.

Bill read the third time on division, 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.

Negated: rejected without a vote.

Negated 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.
