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Committee Stage: Wednesday 13 March 2024

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# National Insurance Contributions (Reduction in Rates) (No. 2) Bill

## (Amendment Paper)

This document lists all amendments tabled to the National Insurance Contributions (Reduction in Rates) (No. 2) 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 Any withdrawn amendments are listed at the end of the document.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 provisional Selection and Grouping by the Chairman of Ways and Means, which sets out the order in which the amendments will be debated.

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

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James Murray

NC1

☆ To move the following Clause—

**“Review of effects of reducing employee and self-employed NIC contributions to zero**

- (1) The Treasury must publish before the end of the parliamentary session in which this Act is passed an analysis of the effect of —
  - (a) replacing “8%” with “0%” in section 1(1) of this Act,
  - (b) replacing “1.85%” with “0%” in section 1(2) of this Act, and
  - (c) replacing “6%” with “0%” in section 1(3) of this Act.
- (2) The analysis in subsection (1) must set out the expected impact of the changes in subsection (1)(a) to (c) on total receipts to the National Insurance Fund in each of the financial years from 2024/25 to 2028/29.
- (3) The Treasury must request the Government Actuary to make an assessment of the consequences for the Consolidated Fund in each of the financial years from 2024/25 to 2028/29 of shortfalls in the National Insurance Fund that would result from a zero rate for employee and self-employed national insurance contributions.”

**Member's explanatory statement**

This new clause would require the Government, before the end of the current parliamentary session, to set out what the impact would be on total receipts from national insurance and overall public finances of reducing national insurance contributions for employees and self-employed people to zero.

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Sarah Olney

NC2

☆ To move the following Clause—

**“Review of effects of frozen thresholds**

The Treasury must lay before the House of Commons within three months of the passing of this Act a report which sets out its forecasts of the change to the number of people paying national insurance contributions as a result of the thresholds for payment of national insurance remaining frozen over the period 2023/24 to 2027/28, rather than rising in line with CPI.”