

National Insurance Contributions Bill

AMENDMENTS TO BE MOVED IN GRAND COMMITTEE

Clause 1

BARONESS KRAMER

Page 1, line 9, at end insert “and other than an employer who has not declared the beneficial owner of any goods or assets stored or present in the freeport”

Member’s explanatory statement

This amendment would ensure employers have declared the beneficial ownership of goods or assets in the freeport before being eligible for zero-rate contributions under this Bill.

After Clause 5

BARONESS KRAMER

Insert the following new Clause –

“Review of the impact of section 1

- (1) Within six months of the day on which this Act is passed, the Secretary of State must carry out a review of the impact of section 1 of this Act.
- (2) The review in subsection (1) must cover but is not limited to –
 - (a) an estimation of the loss in National Insurance revenue as a result of section 1;
 - (b) the number of jobs created as a result of section 1; and
 - (c) the impact of section 1 on small and medium-sized enterprises.
- (3) The Secretary of State must lay a copy of the review before Parliament.”

Member’s explanatory statement

This amendment would require the Secretary of State to review the impact of section 1 of this Bill.

Clause 11

BARONESS KRAMER

Page 6, line 39, at end insert —

- “(2) Within six months of this section coming into force the Government must publish guidance to assist businesses in complying with their obligations under this section.”

Member’s explanatory statement

This amendment would require the Government to publish guidance relating to Clause 11.

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4 January 2022
