

National Insurance Contributions Bill

MARSHALLED
LIST OF AMENDMENTS
TO BE MOVED
IN GRAND COMMITTEE

[Amendments marked ★ are new or have been altered]

Amendment
No.

Clause 1

BARONESS KRAMER

- 1 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.

Clause 3

BARONESS KRAMER
LORD TUNNICLIFFE

- 2 Page 3, line 29, after “appropriate” insert “to ensure compliance with the United Kingdom’s international obligations with respect to subsidy control”

Member’s explanatory statement

This amendment would limit the regulations that could be made under section 3(3) to those that would ensure compliance with the UK’s international obligations with respect to subsidy control.

After Clause 5

BARONESS KRAMER

- 3 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 –

After Clause 5 - continued

- (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 7

LORD TUNNICLIFFE
BARONESS KRAMER

- 4 Page 5, line 19, leave out “one year” and insert “three years”

Member’s explanatory statement

This amendment alters the conditions attached to zero-rate relief for armed forces veterans, ensuring that such relief is available for a period of three years after the veteran begins civilian employment, rather than one.

After Clause 8

LORD DAVIES OF BRIXTON

- 5 Insert the following new Clause –

“Reimbursement of the National Insurance Fund

In section 2(2) of the Social Security Act 1993 (payments into National Insurance Fund out of money provided by Parliament) –

- (a) after “not exceeding in aggregate” insert “ –
(a) ”, and
- (b) at the end insert “, and
(b) the reduction in secondary Class 1 contributions in that tax year arising from the provisions of section 1 and section 6 of the National Insurance Contributions Act 2022.””

Member’s explanatory statement

The new Clause is to probe whether it might be desirable for the Secretary of State to pay to the National Insurance Fund from the Consolidated Fund the reduction in contribution income that will be received by the National Insurance Fund due to the zero-rate relief in secondary Class 1 contributions introduced by the Bill for employers of Freeport employees and the employers of forces veterans.

Clause 10BARONESS KRAMER
LORD TUNNICLIFFE

- 6 Page 6, line 24, after “designated” insert “by regulations”

Member’s explanatory statement

This amendment would require the Treasury to make a designation under section 10(2)(d) by regulations, as recommended by the DPRRC.

Clause 11

BARONESS KRAMER

- 7 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.

Clause 12BARONESS KRAMER
LORD TUNNICLIFFE

- 8 Page 7, line 9, leave out “section 3(3)” and insert “section 3”

Member’s explanatory statement

This amendment would subject all regulations under section 3 to the affirmative resolution procedure, as recommended by the DPRRC.

- 9 Page 7, line 10, at end insert—

“(ba) section 6;”

Member’s explanatory statement

This amendment would subject regulations under section 6 to the affirmative resolution procedure, as recommended by the DPRRC.

National Insurance Contributions Bill

MARSHALLED
LIST OF AMENDMENTS
TO BE MOVED
IN GRAND COMMITTEE

6 January 2022
