

National Insurance Contributions Bill

MARSHALLED
LIST OF AMENDMENTS
TO BE MOVED
ON REPORT

[Amendments marked ★ are new or have been altered]

Amendment
No.

Clause 1

VISCOUNT YOUNGER OF LECKIE

1 Page 1, line 22, leave out “regulations under” and insert “, or in regulations under,”

Member’s explanatory statement

See the explanatory statement for the first amendment tabled in the Minister’s name to Clause 8.

Clause 2

BARONESS KRAMER
LORD TUNNICLIFFE

2 Page 2, line 26, at end insert—

- “(e) the freeport governance body of any freeport tax site in which the employer has business premises maintains a record of all the businesses operating, or applying to operate within the tax site and this record—
- (i) contains information, which the freeport governance body must make reasonable efforts to verify, about the beneficial owner of the business; and
 - (ii) is easily accessible to relevant enforcement agencies and to the general public.”

Member’s explanatory statement

This amendment adds an additional condition whereby the relief would only be available if the freeport maintained a public record of the beneficial ownership of businesses operating on the site.

After Clause 5

BARONESS KRAMER

3★ Insert the following new Clause—

“Review of the impact of section 1

- (1) Within 18 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 review must also make an assessment of to what extent the economic growth generated in a freeport area as a result of the measures in this Act is additional, and to what extent economic growth may have been displaced from other areas of the United Kingdom.
- (4) 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 6

VISCOUNT YOUNGER OF LECKIE

4 Page 4, line 34, leave out “regulations under” and insert “, or in regulations under,”

Member’s explanatory statement

See the explanatory statement for the first amendment tabled in the Minister’s name to Clause 8.

LORD TUNNICLIFFE

5★ Page 4, line 35, at end insert—

“(3A) Relief under this section may apply in respect of any employment of an earner who meets the veteran conditions, irrespective of whether it has applied to a concurrent or previous employment of that earner.”

Member’s explanatory statement

This amendment clarifies that employer zero-rate relief when employing veterans may apply to multiple employers, in cases where a veteran has more than one form of employment during the eligibility period.

Clause 7

LORD TUNNICLIFFE
BARONESS KRAMER

6★ Page 5, line 24, at end insert –

“(3) The Treasury may by regulations amend the period specified in subsection (1)(c) where it believes this will contribute to improved employment and retention rates among veterans.”

Member’s explanatory statement

This amendment would grant the Treasury a power to extend the eligibility period attached to zero-rate relief for armed forces veterans, should that be deemed desirable to improve the ability of veterans to find long-term employment.

Clause 8

VISCOUNT YOUNGER OF LECKIE

7 Page 5, line 26, at end insert –

- “(A1) For the purposes of section 1, for the tax year beginning with 6 April 2022 –
- (a) the upper secondary threshold is £481, and
 - (b) the prescribed equivalent for earners paid otherwise than weekly is –
 - (i) where the earnings period is a month, £2,083;
 - (ii) where the earnings period is a year, £25,000;
 - (iii) where the earnings period is a multiple of a week, £25,000 divided by 52 and multiplied by the multiple;
 - (iv) where the earnings period is a multiple of a month, £25,000 divided by 12 and multiplied by the multiple;
 - (v) in any other case, £25,000 divided by 365 and multiplied by the number of days in the earnings period.
- (A2) For the purposes of section 6, for the tax years beginning with 6 April 2021 and 6 April 2022 –
- (a) the upper secondary threshold is £967, and
 - (b) the prescribed equivalent for earners paid otherwise than weekly is –
 - (i) where the earnings period is a month, £4,189;
 - (ii) where the earnings period is a year, £50,270;
 - (iii) where the earnings period is a multiple of a week, £50,270 divided by 52 and multiplied by the multiple;
 - (iv) where the earnings period is a multiple of a month, £50,270 divided by 12 and multiplied by the multiple;
 - (v) in any other case, £50,270 divided by 365 and multiplied by the number of days in the earnings period.
- (A3) Amounts determined in accordance with –
- (a) subsection (A1)(b)(iii) or (iv), or subsection (A2)(b)(iii) or (iv), if not whole pounds, are to be rounded up to the next whole pound;
 - (b) subsection (A1)(b)(v) or (A2)(b)(v) are to be calculated to the nearest penny, and any amount of a halfpenny or less is to be disregarded.”

Member's explanatory statement

This amendment, together with the other amendments tabled in the Minister's name to Clause 8, and the amendments tabled in the Minister's name to Clauses 1 and 6, set upper secondary thresholds and prescribed equivalents for the purposes of Clause 1, in relation to the tax year 2022-23, and Clause 6, in relation to the tax years 2021-22 and 2022-23, and make consequential amendments.

- 8 Page 5, line 29, after “year” insert “after the tax year 2022-23”

Member's explanatory statement

See the explanatory statement for the first amendment tabled in the Minister's name to Clause 8.

- 9 Page 5, line 32, leave out subsection (3)

Member's explanatory statement

See the explanatory statement for the first amendment tabled in the Minister's name to Clause 8.

- 10 Page 5, line 35, leave out subsection (4) and insert –

“(4) The regulations may prescribe an equivalent of an upper secondary threshold in relation to earners paid otherwise than weekly (and references in any Act to the “prescribed equivalent”, in the context of an upper secondary threshold for the purposes of section 1 or 6, are references to the equivalent prescribed in reliance on this subsection in relation to such earners).

(4A) The power to prescribe an equivalent includes power to prescribe an amount which exceeds, by not more than £1.00, the amount which is the arithmetical equivalent of that threshold.”

Member's explanatory statement

See the explanatory statement for the first amendment tabled in the Minister's name to Clause 8.

- 11 Page 5, line 38, at end insert –

“(5) The regulations may amend this section.”

Member's explanatory statement

See the explanatory statement for the first amendment tabled in the Minister's name to Clause 8.

Clause 10

VISCOUNT YOUNGER OF LECKIE

- 12 Page 6, line 24, after “paragraph” insert “in regulations made”

Member's explanatory statement

This amendment provides for the designation of schemes for the purposes of Clause 10 to be by regulations.

Clause 12

VISCOUNT YOUNGER OF LECKIE

- 13** Page 7, line 8, at end insert—
“(za) section 3(1);”

Member’s explanatory statement

This amendment provides for regulations under Clause 3(1) to be subject to the draft affirmative procedure.

- 14** Page 7, line 10, at end insert—
“(ba) section 6(6);”

Member’s explanatory statement

This amendment provides for regulations under Clause 6(6) to be subject to the draft affirmative procedure.

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3 February 2022
