National Insurance Contributions (Secondary Class 1 Contributions) Bill

THIRD MARSHALLED LIST OF AMENDMENTS TO BE MOVED IN GRAND COMMITTEE

[Amendments marked \star are new or have been altered]

Amendment No.

Clause 2

BARONESS NOAKES BARONESS NEVILLE-ROLFE LORD WOLFSON OF ASPLEY GUISE

18 Clause 2, page 1, line 12, leave out "£96" and insert "£130 for the tax year 2025/26 and £96 from the tax year 2026/27"

Member's explanatory statement

This forms part of a package of amendments in the name of Baroness Noakes to allow for a phased introduction of the reductions to the secondary threshold.

LORD SCRIVEN BARONESS KRAMER LORD RANDALL OF UXBRIDGE

19 Clause 2, page 1, line 14, leave out paragraphs (a) and (b) and insert –

- "(a) in sub-paragraph (a), for "£758" substitute
 - "(i) for a specified employer under section 9(1B) of the Social Security Contributions and Benefits Act 1992, £758, and
 - (ii) in all other cases, £417", and
- (b) in sub-paragraph (b), for "£9,100" substitute
 - "(i) for a specified employer under section 9(1B) of the Social Security Contributions and Benefits Act 1992

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or section 9(1B) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992, £9,100, and

(ii) in all other cases £5,000.""

Member's explanatory statement

This amendment is linked to Lord Scriven's amendments to Clause 1, page 1, line 2 and Clause 2, page 1, line 12.

BARONESS SMITH OF NEWNHAM BARONESS KRAMER LORD RANDALL OF UXBRIDGE

Clause 2, page 1, line 14, leave out paragraphs (a) and (b) and insert –

"(a) in sub-paragraph (a), for "£758" substitute –

- "(i) where the earner is a veteran within the meaning of section 9AA(3) of the Social Security Contributions and Benefits Act 1992, £758, and
- (ii) in all other cases, £417", and
- (b) in sub-paragraph (b), for "£9,100" substitute
 - "(i) where the earner is a veteran within the meaning of section 9AA(3) of the Social Security Contributions and Benefits Act 1992, £9,100, and
 - (ii) in all other cases £5,000.""

Member's explanatory statement

This amendment is connected to Baroness Smith of Newnham's amendment to Clause 1, page 1, line 2 and Clause 2, page 1, line 12.

BARONESS NOAKES BARONESS NEVILLE-ROLFE LORD WOLFSON OF ASPLEY GUISE

21 Clause 2, page 1, line 14, leave out "£417" and insert "£563 for the tax year 2025/26 and £417 from the tax year 2026/27"

Member's explanatory statement

This forms part of a package of amendments in the name of Baroness Noakes to allow for a phased introduction of the reductions to the secondary threshold.

LORD LONDESBOROUGH BARONESS NEVILLE-ROLFE BARONESS KRAMER

Clause 2, page 1, line 15, leave out paragraph (b) and insert –

- "(b) in sub-paragraph (b), for "£9,100" substitute
 - (i) for businesses and organisations with fewer than 25 full-time employees, £9,100,
 - (ii) for businesses and organisation with full-time employees of 25 or more but fewer than 50, £7,500, and
 - (iii) in all other cases £5,000."

Member's explanatory statement

This amendment would increase the per-employee threshold at which employers become liable to pay national insurance contributions on employees' earnings from £5,000 to £9,100 for businesses employing fewer than 25 staff; and to £7,500 for businesses employing less than 50 but more than 25 staff.

BARONESS NEVILLE-ROLFE LORD ALTRINCHAM

23 Clause 2, page 1, line 15, leave out "5,000" and insert "7,500"

Member's explanatory statement

This amendment would change the per-employee threshold at which employers become liable to pay national insurance contributions on employees' earnings from £5000 to £7500.

BARONESS NOAKES BARONESS NEVILLE-ROLFE LORD WOLFSON OF ASPLEY GUISE

24 Clause 2, page 1, line 15, leave out "£5,000" and insert "£6,760 for the tax year 2025/26 and £5,000 from the tax year 2026/27"

Member's explanatory statement

This forms part of a package of amendments in the name of Baroness Noakes to allow for a phased introduction of the reductions to the secondary threshold.

BARONESS NOAKES BARONESS NEVILLE-ROLFE LORD WOLFSON OF ASPLEY GUISE

25 Clause 2, page 1, line 16, leave out subsection (4)

Member's explanatory statement

This forms part of a package of amendments in the name of Baroness Noakes to allow for a phased introduction of the reductions to the secondary threshold.

26 Clause 2, page 1, line 16, leave out "2025-26" and insert "beginning after the tax year in which an impact assessment is published assessing the impact of the provisions in this section on jobs, wages, inflation and growth."

Member's explanatory statement

This amendment would prevent commencement of this section until a full impact assessment is published, noting the impact note of this policy that was published on 13 November.

BARONESS MONCKTON OF DALLINGTON FOREST BARONESS NEVILLE-ROLFE BARONESS BARRAN

27 Clause 2, page 1, line 16, leave out "2025-26" and insert "beginning after the tax year in which an impact assessment is published assessing the impact of the provisions in this section on persons who provide transport for children with special educational needs and disabilities"

Member's explanatory statement

This amendment, and two other amendments in the name of Baroness Monckton of Dallington Forest, would prevent commencement of this Act until an assessment of the impact of the policy on persons who provide transport for children with special educational needs and disabilities is published.

BARONESS NEVILLE-ROLFE

28 Clause 2, page 1, line 16, leave out "2025-26" and insert "beginning after the tax year in which an impact assessment is published assessing the impact of the provisions in this section on early years provision."

Member's explanatory statement

This amendment would prevent commencement of this section until a full impact assessment is published for early years provision.

BARONESS MONCKTON OF DALLINGTON FOREST

29 Clause 2, page 1, line 16, leave out "2025-26" and insert "beginning after the tax year in which an impact assessment is published assessing the impact of the provisions in this section on hospices."

Member's explanatory statement

This amendment would prevent commencement of this section until a full impact assessment is published for hospices.

BARONESS MONCKTON OF DALLINGTON FOREST

30 Clause 2, page 1, line 16, leave out "2025-26" and insert "beginning after the tax year in which an impact assessment is published assessing the impact of the provisions in this section on the retail sector."

Member's explanatory statement

This amendment would prevent commencement of this section until a full impact assessment is published for retail.

BARONESS MONCKTON OF DALLINGTON FOREST

31 Clause 2, page 1, line 16, leave out "2025-26" and insert "beginning after the tax year in which an impact assessment is published assessing the impact of the provisions in this section on the hospitality sector."

Member's explanatory statement

This amendment would prevent commencement of this section until a full impact assessment is published for hospitality.

BARONESS SATER

32 Clause 2, page 1, line 16, leave out "2025-26" and insert "beginning after the tax year in which an impact assessment is published assessing the impact of the provisions in this section on charities."

Member's explanatory statement

This amendment would prevent commencement of this section until a full impact assessment is published for charities.

BARONESS NOAKES LORD AHMAD OF WIMBLEDON LORD HOWARD OF RISING BARONESS NEVILLE-ROLFE

- 33 Clause 2, page 1, line 16, leave out "2025-26" and insert "beginning after the tax year in which an impact assessment is published assessing the impact of the provisions in this section on employers which are businesses with an annual turnover of less than
 - (a) £1 million,
 - (b) £5 million, and
 - (c) £10 million.
 - (5) In this section "turnover" means the amounts derived from the provision of goods and services after deduction of trade discounts, value added tax and any other taxes on the amounts so derived."

This amendment would prevent commencement of this section until a full impact assessment is published for small businesses of various sizes.

LORD JACKSON OF PETERBOROUGH BARONESS LAWLOR

34 Clause 2, page 1, line 16, leave out "2025-26" and insert "beginning after the tax year in which an impact assessment is published assessing the impact of the provisions in this section on community pharmacies."

Member's explanatory statement

This amendment would prevent commencement of this section until a full impact assessment is published for community pharmacies.

BARONESS BARRAN

35 Clause 2, page 1, line 16, leave out "2025-26" and insert "beginning after the tax year in which an impact assessment is published assessing the impact of the provisions in this section on schools and universities"

Member's explanatory statement

This amendment would prevent commencement of this section until a full impact assessment is published for schools and universities.

LORD HOWARD OF RISING

36 Clause 2, page 1, line 16, leave out "2025-26" and insert "beginning after the tax year in which an impact assessment is published assessing the impact of the provisions in this section on farms."

Member's explanatory statement

This amendment would prevent commencement of this section until a full impact assessment is published for farms.

BARONESS LAWLOR

- 37 Clause 2, page 1, line 16, at end insert "subject to subsection (5).
 - (5) The amounts substituted by this section must not come into force until the Secretary of State has laid before both Houses of Parliament a full impact statement which must include
 - (a) the number of employers affected by this change by -
 - (i) category, and
 - (ii) number of employees;
 - (b) the estimated cost to those employers;
 - (c) the predicted effects on levels of employment and wages.

- (6) Once the amendments made by this section come into force, the Secretary of State must lay before both Houses of Parliament an impact statement every six months which includes –
 - (a) actual costs to employers, and
 - (b) actual effects on employment levels and wages."

Clause 3

BARONESS NEVILLE-ROLFE LORD ALTRINCHAM

- 38 Clause 3, page 1, line 18, at end insert
 - "(1A) In section 1(2), for "The" substitute "Unless the person is an employer in a qualifying sector under subsection (2A), the""

Member's explanatory statement

This amendment, and others in the name of Baroness Neville-Rolfe to this Clause, would increase the employment allowance for certain sectors from £10,500 to £20,000.

LORD LONDESBOROUGH BARONESS NEVILLE-ROLFE

39 Clause 3, page 1, line 18, at end insert –

"(1A) In section 1(2), for "The" substitute "Unless the person is employed in a business or organisation with fewer than 25 full-time employees under subsection (2A), the""

BARONESS NEVILLE-ROLFE LORD ALTRINCHAM

- 40 Clause 3, page 1, line 20, at end insert
 - "(2A) After section 1(2), insert
 - "(2A) For an employer in the early years sector, the employment allowance for the tax year is
 - (a) £20,000, or
 - (b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.""

Member's explanatory statement

This amendment, and another in the name of Baroness Neville-Rolfe to this Clause, would increase the employment allowance for employers in the early years sector from £10,500 to £20,000. This amendment seeks to probe the Government's openness to supporting early years providers and the cost of that to the Exchequer.

Clause 3, page 1, line 20, at end insert –

"(2A) After section 1(2), insert –

- "(2A) For an employer in the hospice sector, the employment allowance for the tax year is
 - (a) £20,000, or
 - (b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.""

Member's explanatory statement

This amendment, and another in the name of Baroness Neville-Rolfe to this Clause, would increase the employment allowance for employers in the hospice sector from £10,500 to £20,000. This amendment seeks to probe the Government's openness to supporting smaller hospices and the cost of that to the Exchequer.

BARONESS NEVILLE-ROLFE LORD ALTRINCHAM

Clause 3, page 1, line 20, at end insert –

"(2A) After section 1(2), insert –

- "(2A) For an employer in the primary care sector, the employment allowance for the tax year is
 - (a) £20,000, or
 - (b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.""

Member's explanatory statement

This amendment, and another in the name of Baroness Neville-Rolfe to this Clause, would increase the employment allowance for employers in the primary care sector from £10,500 to £20,000. This amendment seeks to probe the Government's openness to supporting primary care settings and the cost of that to the Exchequer.

BARONESS NEVILLE-ROLFE LORD ALTRINCHAM

Clause 3, page 1, line 20, at end insert –

- "(2A) After section 1(2), insert
 - "(2A) For a university, the employment allowance for the tax year is
 - (a) £20,000, or
 - (b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.""

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This amendment, and another in the name of Baroness Neville-Rolfe to this Clause, would increase the employment allowance for a university from £10,500 to £20,000. This amendment seeks to probe the Government's openness to supporting universities and the cost of that to the Exchequer.

BARONESS NEVILLE-ROLFE LORD ALTRINCHAM

Clause 3, page 1, line 20, at end insert –

"(2A) After section 1(2), insert –

- "(2A) For a general practice, the employment allowance for the tax year is
 - (a) £20,000, or
 - (b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.""

Member's explanatory statement

This amendment, and another in the name of Baroness Neville-Rolfe to this Clause, would increase the employment allowance for GPs from £10,500 to £20,000. This amendment seeks to probe the Government's openness to supporting GPs and the cost of that to the Exchequer.

BARONESS NEVILLE-ROLFE LORD ALTRINCHAM

Clause 3, page 1, line 20, at end insert –

- "(2A) After section 1(2), insert
 - "(2A) For a dental practice, the employment allowance for the tax year is -
 - (a) £20,000, or
 - (b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.""

Member's explanatory statement

This amendment, and another in the name of Baroness Neville-Rolfe to this Clause, would increase the employment allowance for dental practices from £10,500 to £20,000. This amendment seeks to probe the Government's openness to supporting dentists and the cost of that to the Exchequer.

BARONESS NEVILLE-ROLFE LORD ALTRINCHAM

Clause 3, page 1, line 20, at end insert –

- "(2A) After section 1(2), insert
 - "(2A) For a pharmacy, the employment allowance for the tax year is (a) $\pounds 20,000$, or

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(b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.""

Member's explanatory statement

This amendment, and another in the name of Baroness Neville-Rolfe to this Clause, would increase the employment allowance for pharmacies from £10,500 to £20,000. This amendment seeks to probe the Government's openness to supporting pharmacies and the cost of that to the Exchequer.

BARONESS NEVILLE-ROLFE LORD ALTRINCHAM LORD LEIGH OF HURLEY

Clause 3, page 1, line 20, at end insert –

- "(2A) After section 1(2), insert
 - "(2A) For an employer in the social care sector, the employment allowance for the tax year is
 - (a) £20,000, or
 - (b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.""

Member's explanatory statement

This amendment, and another in the name of Baroness Neville-Rolfe to this Clause, would increase the employment allowance for employers in the social care sector from £10,500 to £20,000. This amendment seeks to probe the Government's openness to supporting those providing social care and the cost of that to the Exchequer.

BARONESS NEVILLE-ROLFE LORD ALTRINCHAM

Clause 3, page 1, line 20, at end insert –

- "(2A) After section 1(2), insert
 - "(2A) For a business with a turnover of less than £1 million, the employment allowance for the tax year is
 - (a) £20,000, or
 - (b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.""

Member's explanatory statement

This amendment, and another in the name of Baroness Neville-Rolfe, would change the employment allowance for small businesses from £10,500 to £20,000. This amendment seeks to probe the Government's openness to supporting small businesses and the cost of that to the Exchequer.

Clause 3, page 1, line 20, at end insert –

"(2A) After section 1(2), insert –

- "(2A) For an employer in the hospitality sector, the employment allowance for the tax year is
 - (a) £20,000, or
 - (b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.""

Member's explanatory statement

This amendment, and another in the name of Baroness Neville-Rolfe to this Clause, would increase the employment allowance for employers in the hospitality sector from £10,500 to £20,000. This amendment seeks to probe the Government's openness to supporting the hospitality sector and the cost of that to the Exchequer.

BARONESS NEVILLE-ROLFE LORD ALTRINCHAM

50 Clause 3, page 1, line 20, at end insert –

"(2A) After section 1(2), insert –

"(2A) For a farm, the employment allowance for the tax year is –

- (a) £20,000, or
- (b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.""

Member's explanatory statement

This amendment, and another in the name of Baroness Neville-Rolfe to this Clause, would increase the employment allowance for farms from £10,500 to £20,000. This amendment seeks to probe the Government's openness to supporting farms and the cost of that to the Exchequer.

BARONESS NEVILLE-ROLFE LORD ALTRINCHAM

1 Clause 3, page 1, line 20, at end insert –

"(2A) After section 1(2), insert –

- "(2A) For an employer in the retail sector, the employment allowance for the tax year is
 - (a) £20,000, or
 - (b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.""

This amendment, and another in the name of Baroness Neville-Rolfe to this Clause, would increase the employment allowance for employers in the retail sector from £10,500 to £20,000. This amendment seeks to probe the Government's openness to supporting retail and the cost of that to the Exchequer.

BARONESS NEVILLE-ROLFE LORD ALTRINCHAM

52 Clause 3, page 1, line 20, at end insert –

- "(2A) After section 1(2), insert
 - "(2A) For an employer in the charity sector, the employment allowance for the tax year is
 - (a) £20,000, or
 - (b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.""

Member's explanatory statement

This amendment, and another in the name of Baroness Neville-Rolfe to this Clause, would increase the employment allowance for employers in the charity sector from £10,500 to £20,000. This amendment seeks to probe the Government's openness to supporting charities and the cost of that to the Exchequer.

LORD LONDESBOROUGH BARONESS NEVILLE-ROLFE

Clause 3, page 1, line 20, at end insert –

"(2A) After section 1(2), insert –

- "(2A) For an employer with fewer than 25 full-time employees, the employment allowance for the tax year is
 - (a) £15,000, or
 - (b) if less, an amount equal to the total amount of the liabilities mentioned in subsection (1)(b) which are not excluded liabilities.""

Member's explanatory statement

This amendment would increase the employment allowance from £10,500 to £15,000 for small businesses and organisations employing fewer than 25 staff.

BARONESS NOAKES BARONESS NEVILLE-ROLFE

Clause 3, page 1, line 20, at end insert –

- "(2A) After section 1(2), insert
 - "(2A) If the person is a public authority, the amount of the employment allowance in subsection (1)(2)(a) is £20,000.
 - (2B) A public authority means any person whose activities involve, wholly or mainly, the performance of functions (whether or not in the United Kingdom) which are of a public nature.""

Member's explanatory statement

This amendment would give a higher employment allowance to persons carrying out functions of a public nature.

BARONESS NOAKES BARONESS NEVILLE-ROLFE

55 Clause 3, page 1, line 21, at end insert –

"(za) subsections (1) and (2),"

Member's explanatory statement

This amendment removes the disqualification of public authorities from claiming the employment allowance.

BARONESS NOAKES BARONESS NEVILLE-ROLFE

56 Clause 3, page 1, line 21, at end insert –

"(za) subsection (3),"

Member's explanatory statement

This amendment removes the exclusion of employment of persons to provide personal, family or household affairs from the employment allowance.

BARONESS LAWLOR

57 Clause 3, page 2, line 4, at and insert "subject to subsection (5).

- (5) The amendments made by this section must not come into force until the Secretary of State has laid before both Houses of Parliament a full impact statement which must include –
 - (a) the number of employers affected by this change by
 - (i) category, and
 - (ii) number of employees;

- (b) the estimated cost to those employers;
- (c) the predicted effects on levels of employment and wages.
- (6) Once the amendments made by this section come into force, the Secretary of State must lay before both Houses of Parliament an impact statement every six months which includes –
 - (a) actual costs to employers, and
 - (b) actual effects on employment levels and wages."

After Clause 3

BARONESS KRAMER LORD BRUCE OF BENNACHIE

After Clause 3, insert the following new Clause –

"Review of effect of employer NIC threshold on part-time workers

- (1) The Chancellor of the Exchequer must, within six months of the passing of this Act, lay before Parliament a review of the impact of the measures contained in this Act on part-time workers.
- (2) The review must consider in particular the effect of the threshold set by section 2 of this Act on part-time workers
 - (a) earning £5,000 to £9,000 per annum, or
 - (b) working under 16 hours per week."

Member's explanatory statement

This new Clause would require the Government to produce a report into the impact of the employer NIC threshold on part-time staff, especially those who are lower paid or working less than 16 hours a week.

BARONESS KRAMER LORD BRUCE OF BENNACHIE LORD LONDESBOROUGH

After Clause 3, insert the following new Clause –

"Review of effect on SMEs, hospitality, tourism and seasonal workers

- (1) The Chancellor of the Exchequer must, within six months of the day on which this Act is passed, lay before Parliament a review of the impact of the measures contained in this Act.
- (2) The review must consider in particular
 - (a) the impact of those measures on the finances and staffing of small and medium sized businesses;
 - (b) the impact of those measures on the finances and staffing of small and medium sized businesses in the hospitality and tourism sector;
 - (c) the impact of those measures on sectors who rely on seasonal workers.

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In this section, "small and medium sized businesses" means any business which (3) has an average headcount of staff of less than 250 in the tax year 2023-24."

Member's explanatory statement

This new clause would require the Government to produce an impact assessment of the effect of the Act on SMEs, hospitality, tourism and on the sectors relying on seasonal workers.

LORD BRUCE OF BENNACHIE **BARONESS KRAMER**

After Clause 3, insert the following new Clause -

"Review of effect in Scotland

- The Chancellor of the Exchequer must, within six months of the passing of this (1)Act, lay before Parliament a review of the impact in Scotland of the measures contained in this Act.
- The review must consider in particular (2)
 - the impact of those measures on the finances and staffing of small and (a) medium sized businesses in Scotland;
 - the impact of those measures on the finances and staffing of small and (b) medium sized businesses in the hospitality and tourism sector in Scotland;
 - the impact of those measures on sectors in Scotland who rely on seasonal (c) workers;
 - (d) the effect of the threshold set out by section 2 of this Act on part-time workers in Scotland
 - earning £5,000 to £9,000 per annum, or (i)
 - (ii) working under 16 hours per week.
- In this section, "small and medium sized businesses" means any business which (3) has an average headcount of staff of less than 250 in the tax year 2023-24."

BARONESS NEVILLE-ROLFE LORD ALTRINCHAM

After Clause 3, insert the following new Clause –

"Review of effect on certain sectors

- The Chancellor of the Exchequer must, within six months of the day on which (1)this Act is passed, lay before Parliament a review of the impact of the measures contained in this Act on the persons and sectors in subsection (2).
- (2)The review must consider the impact on –
 - (a) general practitioners;
 - (b) dentists;
 - (c) social care providers;
 - (d) hospices;

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- (e) small businesses (businesses with an annual turnover of less than £1 million);
- (f) early years providers;
- (g) universities;
- (h) charities;
- (i) farms;
- (j) retail;
- (k) hospitality."

This amendment would require a review of the impact of the measures in this Act on certain sectors within six months of the day on which it is passed.

BARONESS NEVILLE-ROLFE LORD ALTRINCHAM LORD LONDESBOROUGH

62 After Clause 3, insert the following new Clause –

"Review of effect on employment

The Chancellor of the Exchequer must, within six months of the day on which this Act is passed, lay before Parliament a review of the impact of the measures contained in this Act on the rate of employment in the United Kingdom."

Member's explanatory statement

This amendment would require a review of the impact of the measures in this Act on employment within six months of the day on which it is passed.

BARONESS NEVILLE-ROLFE LORD ALTRINCHAM

63 After Clause 3, insert the following new Clause –

"Review of effect on jobs, wages and inflation

The Chancellor of the Exchequer must, within six months of the day on which this Act is passed, lay before Parliament a review of the impact of the measures contained in this Act on jobs, wages and inflation in the United Kingdom."

Member's explanatory statement

This amendment would require a review of the impact of the measures in this Act on jobs, wages and inflation within six months of the day on which it is passed.

64 After Clause 3, insert the following new Clause –

"Review of effect on economic growth

The Chancellor of the Exchequer must, within six months of the day on which this Act is passed, lay before Parliament a review of the impact of the measures contained in this Act on the rate of economic growth in the United Kingdom."

Member's explanatory statement

This amendment would require a review of the impact of the measures in this Act on economic growth within six months of the day on which it is passed.

LORD LEIGH OF HURLEY

65 After Clause 3, insert the following new Clause –

"Annual impact assessment: impact on social care providers

- (1) Within 12 months of the day on which this Act is passed, and annually thereafter, the Secretary of State must publish an impact assessment to assess the impact of the provision in section 2 on social care providers.
- (2) The Secretary of State must lay a copy of these reports before Parliament."

BARONESS BAKEWELL OF HARDINGTON MANDEVILLE BARONESS KRAMER

66 After Clause 3, insert the following new Clause –

"Review of effect on farming

- (1) The Chancellor of the Exchequer must, within six months of the day on which this Act is passed, lay before Parliament a review of the impact of the measures contained in this Act on farms.
- (2) The review must consider
 - (a) the direct impact of those measures on the finances and staffing of farms,
 - (b) the indirect impact of those measures, taking into account employment in the supply chain, and
 - (c) the impact of those measures on seasonal workers."

Member's explanatory statement

This new clause would require the Government to produce an impact assessment of the effect of the Act on farms, including any indirect costs incurred through the supply chain.

THE LORD BISHOP OF SOUTHWARK LORD FORSYTH OF DRUMLEAN LORD ALTON OF LIVERPOOL

After Clause 3, insert the following new Clause –

"Review of effect on school transport services for children with special educational needs and disabilities

- (1) The Chancellor of the Exchequer must, within one month of the day on which this Act is passed, lay before Parliament a review of the impact of this Act on the ability of local authorities to meet their statutory duties in respect of supplying school transport services either directly or through private providers for children with special educational needs and disabilities.
- (2) The review must supply estimates of any funding shortfall for the provision of transport services for children with special educational needs and disabilities in local authorities in
 - (a) tax year 2025-26;
 - (b) tax year 2026-27;
 - (c) tax year 2027-28.
- (3) The review must set out what intervention or interventions would be necessary to ensure local authorities can continue to meet their statutory duties in respect of providing school transport for children with special educational needs and disabilities for tax years from 2025 to 2028."

Member's explanatory statement

This new Clause would require the Government to analyse the impact of this Act on the ability of local authorities to meet their statutory duties around the supply of school transport services for children with special educational needs and disabilities in the period to April 2028.

BARONESS BENNETT OF MANOR CASTLE

After Clause 3, insert the following new Clause –

"Review of effect on people with protected characteristics

The Chancellor of the Exchequer must, within six months of the day on which this Act is passed, lay before Parliament a review of the impact of the measures contained in this Act on people with protected characteristics under the Equality Act 2010."

Member's explanatory statement

This amendment would require a review of the impact of the measures in this Act on people with protected characteristics.

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BARONESS BENNETT OF MANOR CASTLE

69 After Clause 3, insert the following new Clause –

"Review of effect on climate, nature and green jobs

The Chancellor of the Exchequer must, within six months of the day on which this Act is passed, lay before Parliament a review of the impact of the measures contained in this Act on matters covered by the Climate Change Act 2008 and Environment Act 2021, and on green jobs."

Member's explanatory statement

This amendment would require a review of the impact of the measures in this Act on climate, other aspects of the environment, and on green jobs.

National Insurance Contributions (Secondary Class 1 Contributions) Bill

THIRD MARSHALLED LIST OF AMENDMENTS TO BE MOVED IN GRAND COMMITTEE

31 January 2025

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