

# National Insurance Contributions (Secondary Class 1 Contributions) Bill

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## MARSHALLED LIST OF MOTIONS TO BE MOVED ON CONSIDERATION OF COMMONS REASONS

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*[The page and line references are to HL Bill 56, the Bill as first printed for the Lords]*

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### Clause 1

### MOTION A

#### LORDS AMENDMENT 1

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

“(A1) In section 9(1A) of the Social Security Contributions and Benefits Act 1992, after paragraph (aa) insert –

5 “(ab) if the employer is a specified employer under subsection (1B), the specified employer secondary percentage;”.

(A2) After section 9(1A) of that Act insert –

“(1B) A “specified employer” means –

(a) a person providing a care home service or a domiciliary support service who is regulated under –

10 (i) Part 1 of the Health and Social Care Act 2008, or

(ii) Part 1 of the Regulation and Inspection of Social Care (Wales) Act 2016,

(b) a person providing a service who is regulated under section 47(1)(a) or (b) of the Public Services Reform (Scotland) Act 2010,

15 (c) a person contracted to provide primary care under the provisions of –

(i) Part 4 of the National Health Service Act 2006,

(ii) Part 4 of the National Health Service (Wales) Act 2006, or

- 20 (iii) sections 17J to 17O of the National Health Service (Scotland)  
Act 1978,
- (d) a person contracted to provide general dental services under the  
provisions of Part 2 of the National Health Service (General Dental  
Services) Regulations 1992,
- 25 (e) a person contracted to provide pharmacy services under the  
provisions of –
- (i) Part 7 of the National Health Service Act 2006, or
- (ii) Part 8 of the NHS (Pharmaceutical and Local  
Pharmaceutical Services) Regulations 2013, or
- (f) a charitable provider of health and care,
- 30 (g) a person providing hospice care whether in a hospice or elsewhere,  
or
- (h) a carer to whom section 2(3A) of the National Insurance  
Contributions Act 2014 applies.
- 35 (1C) For the purposes of this Act, the specified employer secondary percentage  
is 13.8%.”

#### COMMONS REASON

*The Commons disagree to Lords Amendment 1 for the following Reason –*

**1A** *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

**A★** **Lord Livermore to move, That this House do not insist on its Amendment 1, to which the Commons have disagreed for their Reason 1A.**

**A1★** **Lord Scriven to move, as an amendment to Motion A, at end insert “, and do propose Amendment 1B in lieu –**

**1B** After Clause 1, insert the following new Clause –

#### **“Exemptions from the changes made by section 1: NHS and social care**

- (1) The Treasury may by regulations made by statutory instrument specify that certain categories of persons are exempted from the changes to the rate of secondary Class 1 contributions made by section 1 of this Act.
- (2) The categories of persons any of whom may be specified under subsection (1) are –
  - (a) a person providing a care home service or a domiciliary support service who is regulated under –
    - (i) Part 1 of the Health and Social Care Act 2008, or
    - (ii) Part 1 of the Regulation and Inspection of Social Care (Wales) Act 2016;
  - (b) a person providing a service who is regulated under section 47(1)(a) or (b) of the Public Services Reform (Scotland) Act 2010;

- (c) a person providing a care home service or domiciliary support service regulated under the Health and Personal Social Services (Quality, Improvement and Regulation) (Northern Ireland) Order 2003;
  - (d) a person contracted to provide primary care under the provisions of –
    - (i) Part 4 of the National Health Service Act 2006,
    - (ii) Part 4 of the National Health Service (Wales) Act 2006, or
    - (iii) sections 17J to 17O of the National Health Service (Scotland) Act 1978;
  - (e) a person providing primary medical services through contractual arrangements with a Health and Social Services Board;
  - (f) a person contracted to provide general dental services under the provisions of Part 2 of the National Health Service (General Dental Services) Regulations 1992;
  - (g) a person providing general dental services under Part 2 of the General Dental Services (Northern Ireland) Regulations 1993;
  - (h) a person contracted to provide pharmacy services under the provisions of –
    - (i) Part 7 of the National Health Service Act 2006, or
    - (ii) Part 8 of the NHS (Pharmaceutical and Local Pharmaceutical Services) Regulations 2013;
  - (i) a person providing pharmaceutical services under Part 2 of the Pharmaceutical Services Regulations (Northern Ireland) 1997;
  - (j) a charitable provider of health and care;
  - (k) a provider of health and care registered as a charity by the Charity Commission for Northern Ireland;
  - (l) a person providing hospice care whether in a hospice or elsewhere;
  - (m) a carer to whom section 2(3A) of the National Insurance Contributions Act 2014 applies.
- (3) A statutory instrument containing regulations under this section may not be made unless a draft of the instrument has been laid before and approved by a resolution of each House of Parliament.””

## MOTION B

### LORDS AMENDMENT 2

2 Clause 1, page 1, line 1, at end insert –

“(A1) In section 9(1A) of the Social Security Contributions and Benefits Act 1992, after paragraph (aa) insert –

“(ab) if the employer is a specified employer under subsection (1B), the specified employer secondary percentage;”.

(A2) After section 9(1A) of that Act insert –

“(1B) A “specified employer” means a charity that has an annual revenue of less than £1 million.

(1C) For the purposes of this Act, the specified employer secondary percentage is 13.8%.”

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#### COMMONS REASON

*The Commons disagree to Lords Amendment 2 for the following Reason –*

**2A** *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

**B★** **Lord Livermore to move, That this House do not insist on its Amendment 2, to which the Commons have disagreed for their Reason 2A.**

#### MOTION C

#### LORDS AMENDMENT 3

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

“(A1) In section 9(1A) of the Social Security Contributions and Benefits Act 1992, after paragraph (aa) insert –

“(ab) if the employer is a specified employer under subsection (1B), the specified employer secondary percentage;”.

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(A2) After section 9(1A) of that Act insert –

“(1B) A “specified employer” means a person providing transport for children with special educational needs and disabilities.

(1C) For the purposes of this Act, the specified employer secondary percentage is 13.8%.”

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#### COMMONS REASON

*The Commons disagree to Lords Amendment 3 for the following Reason –*

**3A** *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

**C★** **Lord Livermore to move, That this House do not insist on its Amendment 3, to which the Commons have disagreed for their Reason 3A.**

## MOTION D

### LORDS AMENDMENT 4

**4** Clause 1, page 1, line 3, at end insert –

“(1A) The Social Security Contributions and Benefits (Northern Ireland) Act 1992 is amended as follows.

(1B) In section 9(1A) after paragraph (aa) insert –

5 “(ab) if the employer is a specified employer under subsection (1B), the specified employer secondary percentage;”.

(1C) After section 9(1A) insert –

“(1B) A “specified employer” means –

10 (a) a person providing a care home service or domiciliary support service regulated under the Health and Personal Social Services (Quality, Improvement and Regulation) (Northern Ireland) Order 2003,

(b) a person providing primary medical services through contractual arrangements with a Health and Social Services Board,

15 (c) a person providing general dental services under Part 2 of the General Dental Services (Northern Ireland) Regulations 1993,

(d) a person providing pharmaceutical services under Part 2 of the Pharmaceutical Services Regulations (Northern Ireland) 1997,

20 (e) a provider of health and care registered as a charity by the Charity Commission for Northern Ireland, or

(f) a person providing hospice care whether in a hospice or elsewhere.

(1C) For the purposes of this Act, the specified employer secondary percentage is 13.8%.”

### COMMONS REASON

*The Commons disagree to Lords Amendment 4 for the following Reason –*

**4A** *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

**D★** **Lord Livermore to move, That this House do not insist on its Amendment 4, to which the Commons have disagreed for their Reason 4A.**

**Clause 2****MOTION E****LORDS AMENDMENT 5**

- 5** Clause 2, page 1, line 12, after “£96” insert “or,  
(b) for a specified employer under section 9(1B) of the Social Security Contributions and Benefits Act 1992, £175.”

**COMMONS REASON**

*The Commons disagree to Lords Amendment 5 for the following Reason –*

- 5A** *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

**E★** **Lord Livermore to move, That this House do not insist on its Amendment 5, to which the Commons have disagreed for their Reason 5A.**

**E1★** **Lord Scriven to move, as an amendment to Motion E, at end insert “, and do propose Amendment 5B in lieu –**

- 5B** After Clause 2, insert the following new Clause –

**“Exemptions from the changes made by section 2: NHS and social care**

- (1) The Treasury may by regulations made by statutory instrument specify that certain categories of persons are exempted from the changes to the thresholds for secondary Class 1 contributions made by section 2 of this Act.
- (2) The categories of persons any of whom may be specified under subsection (1) are –
  - (a) a person providing a care home service or a domiciliary support service who is regulated under –
    - (i) Part 1 of the Health and Social Care Act 2008, or
    - (ii) Part 1 of the Regulation and Inspection of Social Care (Wales) Act 2016;
  - (b) a person providing a service who is regulated under section 47(1)(a) or (b) of the Public Services Reform (Scotland) Act 2010;
  - (c) a person providing a care home service or domiciliary support service regulated under the Health and Personal Social Services (Quality, Improvement and Regulation) (Northern Ireland) Order 2003;
  - (d) a person contracted to provide primary care under the provisions of –
    - (i) Part 4 of the National Health Service Act 2006,
    - (ii) Part 4 of the National Health Service (Wales) Act 2006, or

- (iii) sections 17J to 17O of the National Health Service (Scotland) Act 1978;
  - (e) a person providing primary medical services through contractual arrangements with a Health and Social Services Board;
  - (f) a person contracted to provide general dental services under the provisions of Part 2 of the National Health Service (General Dental Services) Regulations 1992;
  - (g) a person providing general dental services under Part 2 of the General Dental Services (Northern Ireland) Regulations 1993;
  - (h) a person contracted to provide pharmacy services under the provisions of—
    - (i) Part 7 of the National Health Service Act 2006, or
    - (ii) Part 8 of the NHS (Pharmaceutical and Local Pharmaceutical Services) Regulations 2013;
  - (i) a person providing pharmaceutical services under Part 2 of the Pharmaceutical Services Regulations (Northern Ireland) 1997;
  - (j) a charitable provider of health and care;
  - (k) a provider of health and care registered as a charity by the Charity Commission for Northern Ireland;
  - (l) a person providing hospice care whether in a hospice or elsewhere;
  - (m) a carer to whom section 2(3A) of the National Insurance Contributions Act 2014 applies.
- (3) A statutory instrument containing regulations under this section may not be made unless a draft of the instrument has been laid before and approved by a resolution of each House of Parliament.””

## MOTION F

### LORDS AMENDMENT 6

- 6 Clause 2, page 1, line 12, after “£96” insert “or,
- (b) for a person providing transport for children with special educational needs or disabilities, £175.”

### COMMONS REASON

*The Commons disagree to Lords Amendment 6 for the following Reason –*

- 6A *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

- F★ **Lord Livermore to move, That this House do not insist on its Amendment 6, to which the Commons have disagreed for their Reason 6A.**

## MOTION G

## LORDS AMENDMENT 7

- 7 Clause 2, page 1, line 12, after “£96” insert “or,  
(b) for a charity that has an annual revenue of less than £1 million, £175.”

## COMMONS REASON

*The Commons disagree to Lords Amendment 7 for the following Reason –*

- 7A *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

- G★ Lord Livermore to move, That this House do not insist on its Amendment 7, to which the Commons have disagreed for their Reason 7A.**

## MOTION H

## LORDS AMENDMENT 8

- 8 Clause 2, page 1, line 12, after “£96” insert “or,  
(b) for businesses and organisations with fewer than 25 full-time employees, £175.”

## COMMONS REASON

*The Commons disagree to Lords Amendment 8 for the following Reason –*

- 8A *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

- H★ Lord Livermore to move, That this House do not insist on its Amendment 8, to which the Commons have disagreed for their Reason 8A.**

- H1★ Lord Londesborough to move, as an amendment to Motion H, at end insert “, and do propose Amendment 8B in lieu –**

- 8B Clause 2, page 1, line 15, at end insert –
- “(3A) The Treasury may by regulations made by statutory instrument specify that businesses or organisations with fewer than 25 full-time employees are exempted from the changes to secondary Class 1 thresholds made by this section.
- (3B) A statutory instrument containing regulations under this section may not be made unless a draft of the instrument has been laid before and approved by a resolution of each House of Parliament.””



## MOTION J

### LORDS AMENDMENT 9

- 9** Clause 2, page 1, line 14, after “substitute” insert –
- “(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,”

### COMMONS REASON

*The Commons disagree to Lords Amendment 9 for the following Reason –*

- 9A** *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

**J★** **Lord Livermore to move, That this House do not insist on its Amendment 9, to which the Commons have disagreed for their Reason 9A.**

## MOTION K

### LORDS AMENDMENT 10

- 10** Clause 2, page 1, line 14, after “substitute” insert –
- “(i) for businesses and organisations with fewer than 25 full-time employees, £758, and
  - (ii) in all other cases,”

### COMMONS REASON

*The Commons disagree to Lords Amendment 10 for the following Reason –*

- 10A** *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

**K★** **Lord Livermore to move, That this House do not insist on its Amendment 10, to which the Commons have disagreed for their Reason 10A.**

## MOTION L

## LORDS AMENDMENT 11

- 11** Clause 2, page 1, line 14, after “substitute” insert –
- “(i) for a person providing transport for children with special educational needs or disabilities, £758, and
  - (ii) in all other cases,”

## COMMONS REASON

*The Commons disagree to Lords Amendment 11 for the following Reason –*

- 11A** *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

**L★** **Lord Livermore to move, That this House do not insist on its Amendment 11, to which the Commons have disagreed for their Reason 11A.**

## MOTION M

## LORDS AMENDMENT 12

- 12** Clause 2, page 1, line 14, after “substitute” insert –
- “(i) for a charity that has an annual revenue of less than £1 million, £758, and
  - (ii) in all other cases,”

## COMMONS REASON

*The Commons disagree to Lords Amendment 12 for the following Reason –*

- 12A** *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

**M★** **Lord Livermore to move, That this House do not insist on its Amendment 12, to which the Commons have disagreed for their Reason 12A.**

## MOTION N

### LORDS AMENDMENT 13

13 Clause 2, page 1, line 15, after “substitute” insert –

- “(i) for a specified employer under section 9(1B) of the Social Security Contributions and Benefits Act 1992 or section 9(1B) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992, £9,100, and  
(ii) in all other cases,”

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### COMMONS REASON

*The Commons disagree to Lords Amendment 13 for the following Reason –*

13A *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

**N★ Lord Livermore to move, That this House do not insist on its Amendment 13, to which the Commons have disagreed for their Reason 13A.**

## MOTION P

### LORDS AMENDMENT 14

14 Clause 2, page 1, line 15, after “substitute” insert –

- “(i) for businesses and organisations with fewer than 25 full-time employees, £9,100, and  
(ii) in all other cases,”

### COMMONS REASON

*The Commons disagree to Lords Amendment 14 for the following Reason –*

14A *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

**P★ Lord Livermore to move, That this House do not insist on its Amendment 14, to which the Commons have disagreed for their Reason 14A.**

## MOTION Q

## LORDS AMENDMENT 15

- 15 Clause 2, page 1, line 15, after "substitute" insert—
- “(i) for a person providing transport for children with special educational needs or disabilities, £9,100, and
  - (ii) in all other cases,”

## COMMONS REASON

*The Commons disagree to Lords Amendment 15 for the following Reason —*

- 15A *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

**Q★ Lord Livermore to move, That this House do not insist on its Amendment 15, to which the Commons have disagreed for their Reason 15A.**

## MOTION R

## LORDS AMENDMENT 16

- 16 Clause 2, page 1, line 15, after "substitute" insert—
- “(i) for a charity that has an annual revenue of less than £1 million, £9,100, and
  - (ii) in all other cases,”

## COMMONS REASON

*The Commons disagree to Lords Amendment 16 for the following Reason —*

- 16A *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

**R★ Lord Livermore to move, That this House do not insist on its Amendment 16, to which the Commons have disagreed for their Reason 16A.**

## MOTION S

### LORDS AMENDMENT 17

17 Clause 2, page 1, line 15, at end insert –

“(c) in sub-paragraph (c), leave out “the figure in sub-paragraph (b)” and insert –

“(i) for businesses or organisations with 25 or more full-time employees, £5,000, or

(ii) for businesses or organisations with fewer than 25 full-time employees, £9,100.”

### COMMONS REASON

*The Commons disagree to Lords Amendment 17 for the following Reason –*

17A *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

**S★ Lord Livermore to move, That this House do not insist on its Amendment 17, to which the Commons have disagreed for their Reason 17A.**

## MOTION T

### LORDS AMENDMENT 18

18 Clause 2, page 1, line 15, at end insert –

“(c) in sub-paragraph (d), leave out “the figure in sub-paragraph (b)” and insert –

“(i) for businesses or organisations with 25 or more full-time employees, £5,000, or

(ii) for businesses or organisations with fewer than 25 full-time employees, £9,100.”

### COMMONS REASON

*The Commons disagree to Lords Amendment 18 for the following Reason –*

18A *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

**T★ Lord Livermore to move, That this House do not insist on its Amendment 18, to which the Commons have disagreed for their Reason 18A.**

## MOTION U

## LORDS AMENDMENT 19

19 Clause 2, page 1, line 15, at end insert –

“(c) in sub-paragraph (e), leave out “the figure in sub-paragraph (b)” and insert –

“(i) for businesses or organisations with 25 or more full-time employees, £5,000, or

(ii) for businesses or organisations with fewer than 25 full-time employees, £9,100.”

## COMMONS REASON

*The Commons disagree to Lords Amendment 19 for the following Reason –*

19A *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

**U★ Lord Livermore to move, That this House do not insist on its Amendment 19, to which the Commons have disagreed for their Reason 19A.**

## Clause 3

## MOTION V

## LORDS AMENDMENT 20

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

“(2A) At end of section 1(2)(b), insert “or,

(c) for an employer in the early years sector, £20,000.”

## COMMONS REASON

*The Commons disagree to Lords Amendment 20 for the following Reason –*

20A *Because the Lords Amendment interferes with the public revenue, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

**V★ Lord Livermore to move, That this House do not insist on its Amendment 20, to which the Commons have disagreed for their Reason 20A.**

After Clause 3

MOTION W

LORDS AMENDMENT 21

**21** After Clause 3, insert the following new Clause –

**“Review of effect on certain sectors**

- (1) The Chancellor of the Exchequer must, within six months of the day on which the 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) charities;
  - (b) creative industries;
  - (c) dentists;
  - (d) early years providers;
  - (e) farms;
  - (f) general practitioners;
  - (g) hospices;
  - (h) hospitality;
  - (i) pharmacies;
  - (j) retail;
  - (k) small businesses;
  - (l) social care;
  - (m) universities.”

COMMONS REASON

*The Commons disagree to Lords Amendment 21 for the following Reason –*

**21A** *Because information has already been published about these matters and a further review is not necessary.*

**W★** Lord Livermore to move, That this House do not insist on its Amendment 21, to which the Commons have disagreed for their Reason 21A.

**W1★** Baroness Neville-Rolfe to move, as an amendment to Motion W, at end insert “, and do propose Amendment 21B in lieu –

**21B** After Clause 3, insert the following new Clause —

**“Review of effect on certain sectors**

- (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 the persons and sectors in subsection (2).
- (2) The review must consider the impact on —
  - (a) charities with annual revenue of less than £1 million;
  - (b) early years providers;
  - (c) hospices;
  - (d) the hospitality sector;
  - (e) pharmacies;
  - (f) small businesses;
  - (g) social care;
  - (h) transport for children with special educational needs or disabilities.”





# National Insurance Contributions (Secondary Class 1 Contributions) Bill

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MARSHALLED LIST OF MOTIONS  
TO BE MOVED ON CONSIDERATION OF COMMONS REASONS

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*21 March 2025*

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PUBLISHED BY AUTHORITY OF THE HOUSE OF LORDS