

National Insurance Contributions (Employer Pensions Contributions) Bill

COMMONS REASONS

[The page and line references are to HL Bill 164, the Bill as first printed for the Lords]

Clause 1

LORDS AMENDMENT 1

- 1** Clause 1, page 1, line 10, after “tax” insert “at the higher or additional rate”

COMMONS REASON

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

- 1A** *Because the Lords Amendment would alter the financial arrangements made by the Commons, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 2

- 2** Clause 1, page 2, line 14, at end insert –
“(6DA) In cases where the contribution limit is exceeded, regulations must make provisions for such amounts not be treated as earnings by virtue of the Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), Part 4, Regulation 41.”

COMMONS REASON

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

- 2A** *Because the Lords Amendment would alter the financial arrangements made by the Commons, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 3

- 3** Clause 1, page 2, line 19, leave out from “4(6A)” to end of line 21

COMMONS REASON

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

- 3A** *Because the Lords Amendment would alter the financial arrangements made by the Commons, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 4

- 4** Clause 1, page 2, line 21, at end insert –

“(b) after subsection (1), insert –

“(1A) Subsection (1) does not apply to regulations under section 4(6A) which make provision only for increasing the amount of the contributions limit for a tax year.””

COMMONS REASON

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

- 4A** *Because the Lords Amendment would alter the financial arrangements made by the Commons, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 5

- 5** Clause 1, page 2, line 26, leave out “£2,000” and insert “£5,000”

COMMONS REASON

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

- 5A** *Because the Lords Amendment would alter the financial arrangements made by the Commons, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 6

- 6** Clause 1, page 2, line 27, at end insert –

“(5) The amendments made by this section do not apply where the employer –

(a) is a small or medium-sized enterprise, or

(b) is a charity or social enterprise which meets the conditions in subsection (6).

(6) The conditions are that –

- (a) the employer meets the definition of a small or medium-sized enterprise in section 465 of the Companies Act 2006 (companies qualifying as medium-sized: general), and
 - (b) the employment is carried out wholly or mainly for the purposes of that charity or social enterprise.
- (7) In this section –
- “charity” has the meaning given by section 1 of the Charities Act 2011;
 - “social enterprise” means an undertaking which –
 - (a) has as its primary purpose the achievement of social or environmental objectives, and
 - (b) principally reinvests its profits for those purposes;
 - “small or medium-sized enterprise” has the meaning given by section 465 of the Companies Act 2006.”

COMMONS REASON

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

- 6A** *Because the Lords Amendment would alter the financial arrangements made by the Commons, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

Clause 2

LORDS AMENDMENT 7

- 7** Clause 2, page 2, line 38, after “tax” insert “at the higher or additional rate”

COMMONS REASON

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

- 7A** *Because the Lords Amendment would alter the financial arrangements made by the Commons, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 8

- 8** Clause 2, page 3, line 26, at end insert –
- “(6DA) In cases where the contribution limit is exceeded, regulations must make provisions for such amounts not be treated as earnings by virtue of the Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), Part 4, Regulation 41.”

COMMONS REASON

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

- 8A** *Because the Lords Amendment would alter the financial arrangements made by the Commons, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 9

- 9** Clause 2, page 3, line 31, leave out from “4(6A)” to “shall” in line 32

COMMONS REASON

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

- 9A** *Because the Lords Amendment would alter the financial arrangements made by the Commons, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 10

- 10** Clause 2, page 3, line 34, at end insert –

“(11ZZB) Subsection (11ZZA) does not apply to regulations under section 4(6A) which make provision only for increasing the amount of the contributions limit for a tax year.”

COMMONS REASON

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

- 10A** *Because the Lords Amendment would alter the financial arrangements made by the Commons, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 11

- 11** Clause 2, page 3, line 39, leave out “£2,000” and insert “£5,000”

COMMONS REASON

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

- 11A** *Because the Lords Amendment would alter the financial arrangements made by the Commons, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

LORDS AMENDMENT 12

- 12** Clause 2, page 3, line 41, at end insert –

“(5) The amendments made by this section do not apply where the employer –
(a) is a small or medium-sized enterprise, or
(b) is a charity or social enterprise which meets the conditions in subsection (6).”

- (6) The conditions are that—
- (a) the employer meets the definition of a small or medium-sized enterprise in section 465 of the Companies Act 2006 (companies qualifying as medium-sized: general), and
 - (b) the employment is carried out wholly or mainly for the purposes of that charity or social enterprise.
- (7) In this section—
- “charity” has the meaning given by section 1 of the Charities Act 2011;
 - “social enterprise” means an undertaking which—
 - (a) has as its primary purpose the achievement of social or environmental objectives, and
 - (b) principally reinvests its profits for those purposes;
 - “small or medium-sized enterprise” has the meaning given by section 465 of the Companies Act 2006.”

COMMONS REASON

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

- 12A** *Because the Lords Amendment would alter the financial arrangements made by the Commons, and the Commons do not offer any further Reason, trusting that this Reason may be deemed sufficient.*

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