
STATUTORY INSTRUMENTS

2007 No. 785

SOCIAL SECURITY

**The National Insurance Contributions (Application
of Part 7 of the Finance Act 2004) Regulations 2007**

<i>Made</i>	- - - -	<i>12th March 2007</i>
<i>Laid before Parliament</i>		<i>12th March 2007</i>
<i>Coming into force</i>		<i>1st May 2007</i>

**THE NATIONAL INSURANCE CONTRIBUTIONS (APPLICATION
OF PART 7 OF THE FINANCE ACT 2004) REGULATIONS 2007**

PART 1

Introduction

1. Citation, commencement and effect
2. Interpretation
3. Structure of the Regulations

PART 2

Provision corresponding to Part 7 of the Finance Act 2004

4. (1) This Part applies to— (a) notifiable contribution arrangements, and...
5. Meaning of “notifiable contribution arrangements and “notifiable contribution proposal”
6. Meaning of promoter
7. Duties of promoter
8. Duty of person dealing with promoter outside United Kingdom
9. Duty of parties to notifiable contribution arrangements not involving promoter
10. Arrangements to be given reference number
11. Duty of promoter to notify client of number
12. Duty of parties to notifiable contribution arrangements to notify the Commissioners of number, etc.
13. Information to be provided in form and manner specified by Commissioners

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

PART 3

Provisions corresponding to section 98C of the Taxes Management Act 1970 and modifications of related provisions

14. Notification under Part 2
15. Modification of Part 10 of the Taxes Management Act 1970

PART 4

Modification of Regulations under Part 7

16. Modification of the Tax Avoidance Schemes (Prescribed Description of Arrangements) Regulations 2006
 17. The Tax Avoidance Schemes (Information) Regulations 2004
 18. The Tax Avoidance Schemes (Promoters and Prescribed Circumstances) Regulations 2004
- Signature
Explanatory Note