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STATUTORY INSTRUMENTS

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**2012 No. 1868**

**The National Insurance Contributions (Application of Part 7 of the Finance Act 2004) Regulations 2012**

**PART 2**

**Provisions corresponding to Part 7 of the Finance Act 2004**

**Information provided to introducers**

**19.**—(1) Where HMRC suspect—

- (a) that a person (“P”) is an introducer in relation to a proposal; and
- (b) that the proposal may be a notifiable contribution proposal,

HMRC may by written notice require P to provide HMRC with the prescribed information in relation to each person who has provided P with any information relating to the proposal.

- (2) A notice must specify the proposal to which it relates.
- (3) P must comply with a requirement under paragraph (1) within—
  - (a) the prescribed period; or
  - (b) such longer period as HMRC may direct.