STATUTORY INSTRUMENTS

2017 No. 1174

The National Insurance Contributions (Application of Part 7 of the Finance Act 2004) (Amendment) Regulations 2017

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

10. After regulation 16A (enquiry following disclosure of client details)(**1**) insert—

"**Duty of employer to notify HMRC of details of employees etc**

16B.—(1) This regulation applies if conditions A, B and C are met.

(2) Condition A is that a person who is a promoter in relation to notifiable contribution arrangements or a notifiable contribution proposal is providing (or has provided) services in connection with the notifiable contribution arrangements or notifiable contribution proposal to a person ("the client").

(3) Condition B is that the client receives information under regulation 13(2) or as mentioned in regulation 13(5).

(4) Condition C is that the client is an employer in circumstances where, as a result of the notifiable contribution arrangements or proposed notifiable contribution arrangements—

  (a) one or more of the client's employees receive, or might reasonably be expected to receive, in relation to their employment, an advantage, or

  (b) the client receives or might reasonably be expected to receive an advantage in relation to the employment of one or more of the client's employees.

(5) Where an employee is within paragraph (4)(a), or is an employee mentioned in paragraph (4)(b), the client must provide HMRC with prescribed information relating to the employee at the prescribed time or times.

(6) The client need not comply with paragraph (5) in relation to any notifiable contribution arrangements at any time after HMRC has given notice under regulation 13(6) or 15(2) in relation to the notifiable contribution arrangements.

(7) The duty under paragraph (5) does not apply in prescribed circumstances.

(8) Regulation 14(3A) applies for the purposes of this regulation as it applies for the purpose of that regulation.".

(**1**) Regulation 16A was inserted by S.I. 2013/2600.