



Social Security Administration Act 1992

1992 CHAPTER 5

PART VII

INFORMATION

[^{F1}Contributions avoidance arrangements

Textual Amendments

- F1** S. 132A and cross-heading inserted (30.3.2006) by [National Insurance Contributions Act 2006 \(c. 10\)](#), ss. 7(2), 9

132A Disclosure of contributions avoidance arrangements

- (1) The Treasury may by regulations make provision requiring, or relating to, the disclosure of information in relation to [^{F2}—
- (a)] any notifiable contribution arrangements or notifiable contribution proposal [^{F3}, or
 - (b) any arrangements or proposal which the Commissioners for Her Majesty's Revenue and Customs reasonably suspect to be notifiable contribution arrangements or a notifiable contribution proposal (as the case may be).]
- (2) The only provision which may be made under subsection (1) is provision applying (with or without modification), or corresponding to, any of the following provisions—
- (a) any provision of, or made under, Part 7 of the Finance Act 2004 (disclosure of tax avoidance schemes) so far as that provision relates to income tax;
 - (b) section 98C of the Taxes Management Act 1970 (penalties for failure to comply with Part 7 of the Finance Act 2004) and any other provision of the Taxes Management Act 1970 so far as it relates to a penalty under that section;
 - (c) any provision made under section 132 of the Finance Act 1999 or section 135 of the Finance Act 2002 (electronic communications);

Changes to legislation: Social Security Administration Act 1992, Cross Heading: Contributions avoidance arrangements is up to date with all changes known to be in force on or before 19 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (d) any provision of any other enactment or instrument (including any enactment or instrument passed or made on or after the day on which the National Insurance Contributions Act 2006 was passed) which requires, or relates to, the disclosure of information in relation to tax avoidance arrangements which relate in whole or in part to income tax.
- (3) For the purposes of subsection (1)—
- “notifiable contribution arrangements” means any arrangements which—
- (a) enable, or might be expected to enable, any person to obtain an advantage in relation to a contribution, and
 - (b) are such that the main benefit, or one of the main benefits, that might be expected to arise from the arrangements is the obtaining of that advantage;
- “notifiable contribution proposal” means a proposal for arrangements which, if entered into, would be notifiable contribution arrangements (whether the proposal relates to a particular person or to any person who may seek to take advantage of it).
- (4) Where, at any time after the passing of the National Insurance Contributions Act 2006, a relevant tax provision is passed or made which changes the notifiable tax matters, the Treasury may, by regulations, amend the definitions in subsection (3) so as to make an analogous change to the matters in respect of which information may be required to be disclosed by virtue of this section.
- (5) In subsection (4)—
- “the notifiable tax matters” means the arrangements, proposals or other matters in respect of which information is or may be required to be disclosed under a relevant tax provision;
- “relevant tax provision” means a provision mentioned in subsection (2).
- (6) No provision made by regulations under this section may require any person to disclose to the Commissioners for Her Majesty's Revenue and Customs, or any other person, any information with respect to which a claim to legal professional privilege, or, in Scotland, to confidentiality of communications, could be maintained in legal proceedings.
- (7) In this section—
- “advantage”, in relation to any contribution, means—
- (a) the avoidance or reduction of a liability for that contribution, or
 - (b) the deferral of the payment of that contribution;
- “arrangements” includes any scheme, transaction or series of transactions;
- “contribution” means a contribution under—
- (a) Part 1 of the Social Security Contributions and Benefits Act 1992, or
 - (b) Part 1 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;
- “tax avoidance arrangements” includes arrangements which enable, or might be expected to enable, a person to obtain an advantage in relation to any tax (within the meaning of Part 7 of the Finance Act 2004).]

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Textual Amendments

- F2** Words in s. 132A(1) renumbered as s. 132A(1)(a) (15.3.2022) by [National Insurance Contributions Act 2022 \(c. 9\), s. 11\(a\)](#)
- F3** S. 132A(1)(b) and word inserted (15.3.2022) by [National Insurance Contributions Act 2022 \(c. 9\), s. 11\(b\)](#)

Changes to legislation:

Social Security Administration Act 1992, Cross Heading: Contributions avoidance arrangements is up to date with all changes known to be in force on or before 19 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by [S.I. 2018/1125 reg. 8](#) (This amendment not applied to legislation.gov.uk. S.I. 2018/1125, reg. 8 omitted (31.12.2020) by virtue of Private International Law (Implementation of Agreements) Act 2020 (c. 24), s. 4(3), Sch. 5 para. 4(4))
- Act modified by [S.I. 2019/1302 art. 2](#) (This amendment not applied to legislation.gov.uk S.I. 2019/1302 revoked (17.12.2020) by The Social Security (Iceland, Liechtenstein and Norway) (Citizens' Rights Agreement) (Revocation) Order 2020 (S.I. 2020/1569), arts. 1(2), 2)
- Act modified by [S.I. 2019/1303 art. 2](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/1303 revoked (17.12.2020) by The Social Security (Switzerland) (Citizens' Rights Agreement) (Revocation) Order 2020 (S.I. 2020/1570), arts. 1(2), 2)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 2G(1)(d) inserted by [2012 c. 5 s. 59\(5\)](#)
- s. 5(1A)-(1C) inserted by [2009 c. 24 s. 22\(2\)\(b\)](#) (This amendment not applied to legislation.gov.uk. S. 22 repealed (1.4.2013) by 2012 c. 5, s. 101(2); S.I. 2013/358, art. 4(2))
- s. 78A inserted by [2009 c. 24 s. 16\(2\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 121B(1)(aa) inserted by [2007 asp 3 Sch. 5 para. 19\(a\)](#) (S. 121B repealed by Finance Act 2008 (c. 9), Sch. 43 para. 14)
- s. 121B(4) words inserted by [2007 asp 3 Sch. 5 para. 19\(b\)](#) (S. 121B repealed by Finance Act 2008 (c. 9), Sch. 43 para. 14)
- s. 122F(5) inserted by [2012 c. 5 Sch. 4 para. 12\(4\)](#)
- s. 122G inserted by [2009 c. 24 s. 18](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 122H inserted by [2009 c. 24 s. 20\(3\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 134(2)-(2B) substituted for s. 134(2) by [2007 c. 5 s. 37](#)
- s. 148AB inserted by [2008 c. 30 Sch. 4 para. 14](#) (This amendment not applied to legislation.gov.uk. Sch. 4 paras. 13-22 repealed (1.10.2014) without ever being in force by 2014 c. 19, Sch. 12 para. 96(c); S.I. 2014/2377, art. 2(1)(a)(ii)(3)(c))
- s. 148AB(1)(2) words substituted by [2011 c. 19 Sch. 3 para. 8\(2\)](#)
- s. 148AB(9) inserted by [2011 c. 19 Sch. 3 para. 8\(3\)](#)
- s. 151(10)(b)(i)(ii) repealed by [2012 c. 5 Sch. 14 Pt. 1](#)
- s. 160C inserted by [2012 c. 5 Sch. 2 para. 24](#)
- s. 165(1)(b)(viii) and word inserted by [2023 c. 20 Sch. para. 19\(2\)\(b\)](#)
- s. 190(1)(ac) inserted by [2009 c. 24 s. 21](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- Sch. 4 Pt. 3 para. 5 word substituted by [S.I. 2010/978 art. 2](#)