



# National Insurance Contributions Act 2022

## 2022 CHAPTER 9

### PART 3

#### DISCLOSURE OF AVOIDANCE

#### **11 Disclosure of contributions avoidance arrangements**

In section 132A(1) of the Social Security Administration Act 1992 (disclosure of contributions avoidance arrangements)—

- (a) after “in relation to” insert “—  
(a),  
and
- (b) at the end insert “, 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).”

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#### **Commencement Information**

- 11** S. 11 in force at Royal Assent

**Changes to legislation:**

There are currently no known outstanding effects for the National Insurance Contributions Act 2022, PART 3.