



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).”

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, Section 11.