STATUTORY INSTRUMENTS

2010 No. 2927

SOCIAL SECURITY

The National Insurance Contributions (Application of Part 7 of the Finance Act 2004) (Amendment) Regulations 2010

Made - - - - 8th December 2010

Laid before Parliament 9th December 2010

Coming into force 1st January 2011

THE NATIONAL INSURANCE CONTRIBUTIONS (APPLICATION OF PART 7 OF THE FINANCE ACT 2004) (AMENDMENT) REGULATIONS 2010

- Citation and commencement
- 2. Amendments to the National Insurance Contributions (Application of Part 7 of the Finance Act 2004) Regulations 2007
- 3. In regulation 2 (interpretation) after the definition of "the Information...
- 4. (1) Amend the table in regulation 4(2) (application of Part...
- 5. (1) Amend regulation 6 (meaning of promoter) as follows.
- 6. (1) Amend regulation 7(2) (duties of promoter) as follows.
- 7. After regulation 12 insert— Duty to provide details of clients...
- 8. In regulation 12A(1) (pre-disclosure enquiry)— (a) after "promoter" insert "or...
- 9. After regulation 12B insert—Information provided to introducers (1) Where the Commissioners suspect—(a) that a person ("P")...
- 10. In regulation 13(2) (information to be provided in form and...
- 11. (1) Amend regulation 14 (notification under Part 2) as follows....
- 12. In regulation 16(6) (modification of the Tax Avoidance Schemes (Prescribed...
- 13. After regulation 17(7) (modification of the Tax Avoidance Schemes (Information)...

Signature

Explanatory Note