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STATUTORY INSTRUMENTS

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**2012 No. 1868**

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

**PART 3**

**Provisions corresponding to section 98C and section 118(2) of the Taxes Management Act 1970 and modifications of related provisions**

**Interpretation**

**23.** For the purposes of this Part—

- (a) a person shall be deemed not to have failed to do anything required to be done within a limited time if it was done within such further time, if any, as HMRC may have allowed; and
- (b) where a person had a reasonable excuse for not doing anything required to be done—
  - (i) that person shall be deemed not to have failed to do it unless the excuse ceased; and
  - (ii) after the excuse ceased, that person shall be deemed not to have failed to do it if it was done without unreasonable delay after the excuse had ceased.