
STATUTORY INSTRUMENTS

2022 No. 526

SOCIAL SECURITY

The National Insurance Contributions (Application of Part 7 of the Finance Act 2004) (Amendment) Regulations 2022

<i>Made</i>	- - - -	<i>10th May 2022</i>
<i>Laid before Parliament</i>		<i>11th May 2022</i>
<i>Coming into force</i>		<i>1st June 2022</i>

**THE NATIONAL INSURANCE CONTRIBUTIONS
(APPLICATION OF PART 7 OF THE FINANCE
ACT 2004) (AMENDMENT) REGULATIONS 2022**

1. Citation, commencement and application
2. Amendment of the National Insurance Contributions (Application of Part 7 of the Finance Act 2004) Regulations 2012
3. In regulation 2 (interpretation), in the definition of “reference number”,...
4. After regulation 5(1) (application of Part 2) insert—
5. In regulation 5(2) (provisions corresponding to Part 7 of the...
6. In regulation 7 (meaning of promoter)— (a) in paragraph (6)...
7. After regulation 11C (duty of promoters to provide updated information),...
8. For regulation 12 (arrangements to be given reference number), substitute —...
9. After regulation 12, insert— Duty of HMRC to notify persons...
10. In regulation 13 (duty of promoter to notify client of...
11. After regulation 13, insert— Duty to notify client of reference...
12. In regulation 14 (duty of client to notify parties of...
13. In regulation 14A (duty of client to provide information to...
14. In regulation 15 (duty of parties to notifiable contribution arrangements...
15. In regulation 16 (duty to provide details of clients)—
16. In regulation 16A (enquiry following disclosure of client details)—
17. In regulation 16B (duty of employer to notify HMRC of...
18. In regulation 21 (information to be provided in form and...
19. In regulation 21A (duty to provide additional information), in paragraphs...
20. In regulation 21C (publication by HMRC)— (a) for paragraph (1)...
21. In regulation 21D (subsequent judicial rulings)— (a) in paragraph (1)(a),...
22. In regulation 22 (notification under Part 2)—
23. In regulation 26 (the information regulations)— (a) in paragraph (1)—...

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Signature
Explanatory Note