
STATUTORY INSTRUMENTS

2022 No. 526

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

Citation, commencement and application

1.—(1) These Regulations may be cited as the National Insurance Contributions (Application of Part 7 of the Finance Act 2004) (Amendment) Regulations 2022.

(2) These Regulations come into force on 1st June 2022, subject to paragraphs (3) to (5).

(3) Regulation 11D of the National Insurance Contributions (Application of Part 7 of the Finance Act 2004) Regulations 2012⁽¹⁾ (inserted by regulation 7 of these Regulations) applies only in relation to transactions entered into, firm approaches made, and proposals that are made available for implementation, on or after 1st June 2022.

(4) So far as is applicable to a person who is not a promoter in relation to the arrangements or proposed arrangements, regulation 13A of the National Insurance Contributions (Application of Part 7 of the Finance Act 2004) Regulations 2012 (inserted by regulation 11 of these Regulations) applies only where a person is providing (or has provided) services to the client (within the meaning of that regulation) on or after 1st June 2022.

(5) Regulation 21C(1)(c) (inserted by regulation 20(a) of these Regulations) applies—

- (a) in relation to a person who is or has been a promoter in relation to arrangements or proposed arrangements, regardless of when that is or was the case, and
- (b) in relation to a person who is or has been otherwise involved in the supply of arrangements or proposed arrangements, only where that person is so involved on or after 1st June 2022.

(6) Expressions used in this regulation and Part 2 of the National Insurance Contributions (Application of Part 7 of the Finance Act 2004) Regulations 2012 have the same meaning in this regulation as they have in that Part.