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STATUTORY INSTRUMENTS

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**2022 No. 526**

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

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

11. After regulation 13, insert—

**“Duty to notify client of reference number: regulation 12(3) case**

**13A.**—(1) This regulation applies where a person is providing (or has provided) services to another person (“the client”) in connection with arrangements or proposed arrangements.

(2) The person must, before the end of the period of 30 days beginning with the relevant date, provide the client with prescribed information relating to any reference number allocated in a case within regulation 12(3) or section 311(3) (or, if more than one, any one such reference number) that has been notified to the person (whether by HMRC or any other person) in relation to—

- (a) the arrangements or proposed arrangements, or
- (b) any arrangements substantially the same as the arrangements or the proposed arrangements (whether involving the same or different parties).

(3) In paragraph (2), “the relevant date” means the date on which the person has been notified of the reference number.

(4) HMRC may give notice that, in relation to arrangements or proposed arrangements specified in the notice, no person is under the duty imposed by paragraph (2) after the date specified in the notice.”.