
STATUTORY INSTRUMENTS

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

13. In regulation 14A (duty of client to provide information to promoter)—

- (a) in the heading omit “to promoter”;
- (b) for paragraph (1) substitute—

“(1) This regulation applies where a person (“the client”) has been provided with information under regulation 13(2) or regulation 13A(2) (prescribed information about reference number).”;

- (c) in paragraph (2) for “promoter” substitute “person who provided the information”.