
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

5. In regulation 5(2) (provisions corresponding to Part 7 of the Finance Act 2004), in the table—

(a) after the row relating to section 310C insert—

“Section 310D(1) (notice of potential Regulation 11D”
allocation of reference number:
arrangements and proposals suspected of
being notifiable)

(b) for the row relating to section 311 substitute—

“Section 311 (allocation of reference Regulation 12”
number to arrangements)

(c) after the row relating to section 311 insert—

“Section 311A (duty of HMRC to notify Regulation 12A
persons of reference number)

Section 311B (right of appeal: Regulation 12B
section 311(3) case)

Section 311C (duty to provide further Regulation 12C”
information requested by HMRC:
section 311(3) case)

(d) for the row relating to section 312 substitute—

“Section 312 (duty of promoter to notify Regulation 13”
client of number: section 311(2) case)

(e) after the row relating to section 312 insert—

“Section 312ZA (duty to notify client of Regulation 13A”
reference number: s311(3) case)

(f) in the row relating to section 312B, omit “to promoter”;

(g) for the row relating to section 313 substitute—

(1) Regulation 2 of the Disclosure Regulations provides, at the definition for “Part 7”, that this means Part 7 (disclosure of tax avoidance schemes) of the Finance Act 2004 (c. 12), and that a reference to a numbered section (without more) is a reference to a section of Part 7.

Status: This is the original version (as it was originally made).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

“Section 313 (duty of parties to notify Regulation 15”
HMRC of reference number etc)
