
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

8. For regulation 12 (arrangements to be given reference number), substitute—

“Allocation of reference number to arrangements

12.—(1) This regulation applies in—

- (a) a paragraph (2) case, or
- (b) a paragraph (3) case.

(2) A “paragraph (2) case” is a case where a person complies, or purports to comply, with regulation 8(1) or (3), 10(1) or 11 in relation to any notifiable contribution proposal or notifiable contribution arrangements.

(3) A “paragraph (3) case” is a case where—

- (a) notice in relation to arrangements or proposed arrangements has been issued in accordance with regulation 11D (notice of potential allocation of reference number),
- (b) the notice period has expired, and
- (c) the person to whom the notice was given has failed to satisfy HMRC, before the expiry of the notice period, that the arrangements are not notifiable contribution arrangements or (as the case may be) that the proposal is not a notifiable contribution proposal.

(4) “The notice period” means—

- (a) the period of 30 days beginning with the day on which the notice under regulation 11D is issued, or
- (b) such longer period as HMRC may direct.

(5) HMRC may allocate a reference number to the arrangements, or in the case of a proposal, the proposed arrangements, subject to paragraph (6).

(6) HMRC may not allocate a reference number to arrangements or proposed arrangements after the time limit for doing so.

(7) The time limit for allocating a reference number is—

- (a) in a paragraph (2) case, the end of the period of 90 days beginning with the compliance, or purported compliance, with regulation 8(1) or (3), 10(1) or 11, as the case may be;
- (b) in a paragraph (3) case, the end of the period of one year beginning with the day after the end of the notice period specified in paragraph (4).

Status: This is the original version (as it was originally made).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

(8) HMRC may at any time withdraw a reference number allocated to arrangements in a paragraph (3) case.

(9) The allocation of a reference number to arrangements or proposed arrangements is not to be regarded as constituting an indication by HMRC that the arrangements could as a matter of law result in the obtaining by any person of an advantage.”