#### STATUTORY INSTRUMENTS

### 2012 No. 1868

## SOCIAL SECURITY

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

Made - - - - 16th July 2012
Laid before Parliament 17th July 2012
Coming into force 1st September 2012

# THE NATIONAL INSURANCE CONTRIBUTIONS (APPLICATION OF PART 7 OF THE FINANCE ACT 2004) REGULATIONS 2012

#### PART 1

#### Introduction

- 1. Citation and commencement
- 2. Interpretation
- 3. Structure of the Regulations
- 4. Revocations

#### PART 2

#### Provisions corresponding to Part 7 of the Finance Act 2004

- 5. Application of Part 2
- 6. Doubt as to notifiabilty
- 7. Meaning of promoter
- 8. Duties of promoter
- 9. Supplemental information
- 10. Duty of person dealing with promoter outside United Kingdom
- 11. Duty of parties to notifiable contribution arrangements not involving promoter
- 12. Arrangements to be given reference number
- 13. Duty of promoter to notify client of number
- 14. Duty of client to notify parties of number
- 15. Duty of parties to notifiable contribution arrangements to notify HMRC of number etc
- 16. Duty to provide details of clients

Status: This is the original version (as it was originally made).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

- 17. Pre-disclosure enquiry
- 18. Reasons for non-disclosure: supporting information
- 19. Information provided to introducers
- 20. Order to disclose
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#### PART 3

## Provisions corresponding to section 98C and section 118(2) of the Taxes Management Act 1970 and modifications of related provisions

- 22. Notification under Part 2
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- 24. Modification of Part 10 of the Taxes Management Act 1970

#### PART 4

#### **Modification of Regulations under Part 7**

- 25. Modification of the Descriptions Regulations
- 26. The Information Regulations
- 27. The Tax Avoidance Schemes (Promoters and Prescribed Circumstances) Regulations 2004
- 28. The Tax Avoidance Schemes (Penalty) Regulations 2007

#### PART 5

#### Revocations

29. The following instruments are revoked. (a) the National Insurance Contributions...

Signature

**Explanatory Note**