
STATUTORY INSTRUMENTS

2012 No. 1868

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

PART 2

Provisions corresponding to Part 7 of the Finance Act 2004

Duty of person dealing with promoter outside United Kingdom

10.—(1) Any person (“the client”) who enters into any transaction forming part of any notifiable contribution arrangements in relation to which—

- (a) a promoter is resident outside the United Kingdom, and
- (b) no promoter is resident in the United Kingdom,

must provide HMRC with the prescribed information relating to the notifiable contribution arrangements within the prescribed period.

(2) Compliance with regulation 8(1) by any promoter in relation to the notifiable contribution arrangements discharges the duty of the client under paragraph (1).