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STATUTORY INSTRUMENTS

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**2012 No. 1868**

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

**PART 3**

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

**Modification of Part 10 of the Taxes Management Act 1970**

**24.—**(1) Part 10 of the Taxes Management Act 1970(1) so far as it relates to a penalty under section 98C of that Act shall apply in relation to a penalty under regulation 22 with the following modifications.

(2) In section 100 (determination of penalties by officer of Board) for subsection (2)(f) (penalties to which subsection (1) of the section does not apply) substitute—

“(f) regulation 22(1)(a) of the National Insurance Contributions (Application of Part 7 of the Finance Act 2004) Regulations 2012.”.

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(1) 1970 c. 9. Section 100 was substituted by section 167 of the Finance Act 1989 (c. 26) and relevantly amended by sections 315 and 319 of the Finance Act 2004.