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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 1

**Introduction**

**Structure of the Regulations**

**3.**—(1) Regulations 5 to 21 make provision corresponding to Part 7 (other than section 314 (legal professional privilege)) in so far as that Part applies to income tax.

(2) Regulations 22 to 24 make provision corresponding to section 98C and section 118(2) of the Taxes Management Act 1970<sup>(1)</sup> (penalties for failure to comply with Part 7 of the Finance Act 2004) and other provisions of the Taxes Management Act 1970 in so far as they relate to a penalty under section 98C.

(3) Regulations 25 to 28 modify regulations made under Part 7 in so far as they apply to income tax.

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<sup>(1)</sup> 1970 c. 9; section 98C was inserted by sections 315 and 319 of the Finance Act 2004 (c. 12) and amended by sections 108 and 110 of the Finance Act 2007 (c. 11), paragraph 7 of Schedule 38 to the Finance Act 2008 (c. 9), and paragraph 10 of Schedule 17 to the Finance Act 2010 (c.13).