
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

Doubt as to notifiability

- 6.—(1) HMRC may apply to the tribunal for an order that—
- (a) a proposal is to be treated as a notifiable contribution proposal; or
 - (b) arrangements are to be treated as notifiable contribution arrangements.
- (2) An application must specify—
- (a) the proposal or arrangements in respect of which the order is sought; and
 - (b) the promoter.
- (3) On an application the tribunal may make the order only if satisfied that HMRC—
- (a) have taken all reasonable steps to establish whether the proposal is a notifiable contribution proposal or the arrangements are notifiable contribution arrangements; and
 - (b) have reasonable grounds for suspecting that the proposal may be a notifiable contribution proposal or the arrangements may be notifiable contribution arrangements.
- (4) Reasonable steps under paragraph (3)(a) may (but need not) include taking action under regulation 17 or 18.
- (5) Grounds for suspicion under paragraph (3)(b) may include—
- (a) the fact that the relevant arrangements fall within a description prescribed by the Descriptions Regulations;
 - (b) an attempt by the promoter to avoid or delay providing information or documents about the proposal or arrangements under or by virtue of regulation 17 or 18;
 - (c) the promoter's failure to comply with a requirement under or by virtue of regulation 17 or 18 or section 313A or 313B in relation to another proposal or other arrangements.
- (6) Where an order is made under this regulation in respect of a proposal or arrangements, the period for the purposes of paragraphs (1) and (3) of regulation 8 is that prescribed.
- (7) An order under this regulation in relation to a proposal or arrangements is without prejudice to the possible application of regulation 8, other than by virtue of this regulation, to the proposal or arrangements.