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STATUTORY INSTRUMENTS

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**2008 No. 2678**

**SOCIAL SECURITY**

**The National Insurance Contributions (Application of Part 7 of the Finance Act 2004) (Amendment) Regulations 2008**

*Made* - - - - *9th October 2008*  
*Laid before Parliament* *9th October 2008*  
*Coming into force* *1st November 2008*

**THE NATIONAL INSURANCE CONTRIBUTIONS  
(APPLICATION OF PART 7 OF THE FINANCE  
ACT 2004) (AMENDMENT) REGULATIONS 2008**

1. Citation, commencement and effect
2. Amendments to the National Insurance Contributions (Application of Part 7 of the Finance Act 2004) Regulations 2007
3. In regulation 1(2)(d) (citation, commencement and effect) for “promoter”, in...
4. In regulation 2 (interpretation)— (a) after the definition of “the...
5. In regulation 3 (structure of the Regulations)—
6. In the heading to Part 2 for “Provision” substitute “Provisions”....
7. Before regulation 4 insert the heading “Application of Part 2”....
8. In regulation 4— (a) in paragraph (1) for “Description” substitute...
9. After regulation 5 (meaning of “notifiable contribution arrangements” and “notifiable...
10. At the end of regulation 6 (meaning of promoter) insert—...
11. (1) Regulation 7 (duties of promoter) is amended as follows....
12. After regulation 7 (duties of promoter) insert— Supplemental Information (1) This regulation applies where— (a) a promoter (P) has...
13. Regulation 10(1) (arrangements to be given a reference number) is...
14. For regulation 11 (duty of promoter to notify client of...
15. (1) Regulation 12 (duty of parties to notifiable contribution arrangements...
16. After regulation 12 insert— Pre-disclosure enquiry (1) Where the Commissioners suspect that a person (P) is...
17. For regulation 13 (information to be provided in form and...
18. In the title to Part 3 after “section 98C” insert...
19. (1) Regulation 14 (notification under Part 2) is amended as...

**Status:** This is the original version (as it was originally made).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

20. After regulation 14 insert— Interpretation For the purposes of this Part—  
(a) a person shall...
21. (1) In regulation 16 (modification of the Tax Avoidance Schemes...
22. (1) Regulation 17 (the Tax Avoidance Schemes (Information) Regulations 2004)...
23. In regulation 18(1) (the Tax Avoidance Schemes (Promoters and Prescribed...
24. After regulation 18 insert— The Tax Avoidance Schemes (Penalty) Regulations...  
Signature  
Explanatory Note