
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 promoter to notify client of number

13.—(1) This regulation applies where a person who is a promoter in relation to notifiable contribution arrangements is providing (or has provided) services to any person (“the client”) in connection with the notifiable contribution arrangements.

(2) The promoter must, within 30 days after the relevant date, provide the client with the prescribed information relating to any reference number (or, if more than one, any one reference number) that has been notified to the promoter (whether by HMRC or any other person) in relation to—

- (a) the notifiable contribution arrangements; or
- (b) any arrangements, including notifiable arrangements, which are substantially the same as the notifiable contribution arrangements (whether involving the same or different parties).

(3) In paragraph (2) “the relevant date” means the later of—

- (a) the date on which the promoter becomes aware of any transaction which forms part of the notifiable contribution arrangements; and
- (b) the date on which the reference number is notified to the promoter.

(4) But where the conditions in paragraph (5) are met the duty imposed on the promoter under paragraph (2) to provide the client with information in relation to notifiable contribution arrangements is discharged.

(5) Those conditions are that—

- (a) the promoter is also a promoter in relation to a notifiable contribution proposal and provides services to the client in connection with them both;
- (b) the notifiable contribution proposal and the notifiable contribution arrangements are substantially the same; and
- (c) the promoter has provided to the client, in a form and manner specified by HMRC, prescribed information relating to the reference number that has been notified to the promoter in relation to the proposed notifiable contribution arrangements.

(6) HMRC may give notice that, in relation to notifiable contribution arrangements specified in the notice, promoters are not under the duty under paragraph (2) after the date specified in the notice.