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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**

**Interpretation**

**2.** In these Regulations—

“the Descriptions Regulations” means the Tax Avoidance Schemes (Prescribed Descriptions of Arrangements) Regulations 2006<sup>(1)</sup> as modified by these Regulations.

“the Information Regulations” means the Tax Avoidance (Information) Regulations 2012<sup>(2)</sup> as modified by these Regulations.

“introducer”, in relation to a notifiable contribution proposal, has the meaning given by regulation 7<sup>(2)</sup>;

“HMRC” means the Commissioners for Her Majesty’s Revenue and Customs;

“notifiable arrangements” and “notifiable proposal” have the meaning given to them in section 306 of the Finance Act 2004<sup>(3)</sup>;

“Part 7” means Part 7 of the Finance Act 2004 (disclosure of tax avoidance schemes)<sup>(4)</sup> and a reference to a numbered section (without more) is a reference to a section of Part 7;

“prescribed” means prescribed by the Information Regulations, unless the context otherwise requires;

“promoter”, in relation to notifiable contribution arrangements or a notifiable contribution proposal, has the meaning given by regulation 7;

“reference number” means the reference number allocated under regulation 12 or section 311 as the case may be;

“tribunal” means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal.

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<sup>(1)</sup> S.I. 2006/1543 as amended by S.I. 2009/2033 and S.I. 2010/2834.

<sup>(2)</sup> S.I. 2012/1836.

<sup>(3)</sup> 2004 c. 12.

<sup>(4)</sup> Part 7 has been amended by Schedule 27 to the Finance Act 2007 (c. 11), Schedule 38 to the Finance Act 2008 (c. 9), S.I. 2009/56, S.I. 2009/571, paragraphs 423 and 429 of Schedule 1 to the Corporation Tax Act 2010 (c. 4), paragraph 302 of Schedule 8 and Part 13 to Schedule 10 to the Taxation (International and Other Provisions) Act 2010 (c.8) and Schedule 17 to the Finance Act 2010 (c. 13).