
STATUTORY INSTRUMENTS

2012 No. 1868

The National Insurance Contributions (Application of Part 7 of the Finance Act 2004) Regulations 2012

PART 4

Modification of Regulations under Part 7

The Tax Avoidance Schemes (Penalty) Regulations 2007

28. The Tax Avoidance Schemes (Penalty) Regulations 2007 apply to notifiable contribution arrangements and notifiable contribution proposals as they apply to income tax and—

- (a) any reference in those Regulations to sections 306 to 313C and section 314A shall be construed as a reference to the corresponding provision of these Regulations (see regulation 5(2)); and
- (b) any reference in those Regulations to section 98C of the Taxes Management Act 1970 shall be construed as a reference to regulation 22 of these Regulations.