
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

Supplemental information

9.—(1) This regulation applies where—

- (a) a promoter (“P”) has provided information in purported compliance with paragraph (1) or (3) of regulation 8; but
- (b) HMRC believe that P has not provided all the prescribed information.

(2) HMRC may apply to the tribunal for an order requiring P to provide specified information about, or documents relating to, the notifiable contribution proposal or notifiable contribution arrangements.

(3) The tribunal may make an order under paragraph (2) in respect of information or documents only if satisfied that HMRC have reasonable grounds for suspecting that the information or documents—

- (a) form part of the prescribed information; or
- (b) will support or explain the prescribed information.

(4) A requirement by virtue of paragraph (2) shall be treated as part of P’s duty under paragraph (1) or (3) of regulation 8.

(5) In so far as P’s duty under paragraph (1) or (3) of regulation 8 arises out of a requirement by virtue of paragraph (2) above, the period for the purposes of those paragraphs of regulation 8 and the date after which it begins are those prescribed.

(6) In so far as P’s duty under paragraph (1) or (3) of regulation 8 arises out of a requirement by virtue of paragraph (2) above, the prescribed period may be extended by HMRC by direction.