
STATUTORY INSTRUMENTS

2013 No. 622

The Social Security (Contributions)
(Amendment and Application of Schedule 38
to the Finance Act 2012) Regulations 2013

PART 5

Tax agents: dishonest conduct

Application of Schedule 38 to the Finance Act 2012

41. The provisions of Schedule 38 to the Finance Act 2012⁽¹⁾ (tax agents: dishonest conduct) apply in relation to Class 1, Class 1A, Class 1B and Class 2 National Insurance contributions as in relation to tax to the extent that they do not already apply⁽²⁾.

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- (1) 2012 c. 14, S.I. 2013/279 (C. 13) appoints the 1st of April 2013 as the day on which Schedule 38 to Finance Act 2012 comes into force.
- (2) Paragraphs 56 and 57 of Schedule 38 to the Finance Act 2012 makes consequential provision in respect of section 110ZA of the Social Security Administration Act 1992 (c. 5) (Class 1, 1A, 1B or 2 contributions: powers to call for documents etc) and section 104ZA of the Social Security Administration (Northern Ireland) Act 1992 (c. 8) (Class 1, 1A, 1B or 2 contributions: powers to call for documents) to apply Part 3 of Schedule 38 (power to obtain agent's files etc) to Class 1, 1A, 1B and 2 contributions.