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STATUTORY INSTRUMENTS

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**2022 No. 526**

**The National Insurance Contributions (Application of Part 7 of the Finance Act 2004) (Amendment) Regulations 2022**

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

23. In regulation 26 (the information regulations)—
- (a) in paragraph (1)—
    - (i) for “notifiable contribution arrangements” substitute “arrangements”; and
    - (ii) for “notifiable contribution proposals” substitute “proposed arrangements within Part 2”;
  - (b) omit paragraph (4)(a);
  - (c) omit paragraph (5);
  - (d) omit paragraph (6A);
  - (e) in paragraph (8)—
    - (i) in substituted regulation 10(1), for “(duty of parties to notifiable contribution arrangements to notify HMRC of number, etc)” substitute “(duty of parties to notify HMRC of the reference number etc)”;
    - (ii) in substituted regulation 10(1)(a)—
      - (aa) after “regulation 12” insert “or section 311”;
      - (bb) in both places it occurs omit “notifiable contribution”;
    - (iii) in substituted regulation 10(3), in both places it occurs, omit “notifiable contribution”;
    - (iv) in substituted regulation 10(4), in both places it occurs, omit “notifiable contribution”;
    - (v) in substituted regulation 10(4)(a) omit “notifiable contribution”;
  - (f) after paragraph (9) insert—

“(9A) In regulation 13(1)(ba) (prescribed information under section 313ZA: information and timing) for “section 311” substitute “section 311 or regulation 12 of the National Insurance Contributions (Application of Part 7 of the Finance Act 2004) Regulations 2012 (allocation of reference number to arrangements).”;
  - (g) omit paragraph (10);
  - (h) after paragraph 10A insert—

“(10B) In regulation 13B (prescribed information under section 313ZC: information and timing)—

    - (a) in paragraph (2)(d) for “a tax advantage” substitute “an advantage”;
    - (b) in paragraph (2)(e) for “a tax advantage” substitute “an advantage”;
  - (i) omit paragraph (11).