STATUTORY INSTRUMENTS

2015 No. 531

SOCIAL SECURITY

The National Insurance Contributions (Application of Part 7 of the Finance Act 2004) (Amendment) Regulations 2015

Made - - - -	*5th March 2015*
Laid before Parliament	*6th March 2015*
Coming into force - -	*12th April 2015*

The Treasury make the following Regulations in exercise of the powers conferred by sections 132A(1) and 189(4) and (5) of the Social Security Administration Act 1992(**1**).

Citation, commencement and effect

1.—(1) These Regulations may be cited as the National Insurance Contributions (Application of Part 7 of the Finance Act 2004) (Amendment) Regulations 2015 and come into force on 12th April 2015.

(2) These Regulations have effect in relation to prescribed information about notifiable contribution proposals or notifiable contribution arrangements(**2**) provided by a person in compliance, or purported compliance, with regulations 8, 10 and 11 of the National Insurance Contributions (Application of Part 7 of the Finance Act 2004) Regulations 2012(**3**) on or after 12th April 2015.

(3) For the purposes of this regulation "prescribed" has the meaning given by regulation 2 of the National Insurance Contributions (Application of Part 7 of the Finance Act 2004) Regulations 2012.

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

2. The National Insurance Contributions (Application of Part 7 of the Finance Act 2004) Regulations 2012 are amended as follows.

3. In regulation 2 (interpretation), at the end, insert—

(**1**) 1992 c. 5; section 132A was inserted by section 7(2) of the National Insurance Contributions Act 2006 (c. 10). Section 189(4) was amended by Part 1 of the Schedule to the Public Bodies (Abolition of the Disability Living Allowance Advisory Board) Order 2013 (S.I. 2013/252). Section 189(4) and (5) was amended by paragraph 109 of Schedule 7 and Schedule 8 to the Social Security Act 1998 (c. 14).

(**2**) "Notifiable contribution proposals" and "notifiable contribution arrangements" have the meanings given in section 132A(3) of the Social Security Administration Act 1992.

(**3**) S.I. 2012/1868; amended by S.I. 2013/2600.

""working day" means a day which is not a Saturday or a Sunday, Christmas Day, Good Friday or a bank holiday under the Banking and Financial Dealings Act 1971(**4**) in any part of the United Kingdom.".

4. In the Table at regulation 5(2) (provisions corresponding to Part 7 of the Finance Act 2004(**5**)), after the row relating to section 310 (duty of parties to notifiable arrangements not involving promoter) insert—

"Section 310A (duty to provide further information requested by HMRC)	Regulation 11A
Section 310B (failure to provide information under section 310A: application to the Tribunal)	Regulation 11B(**6**)

5. After regulation 11 (duty of parties to notifiable contribution arrangements not involving promoter) insert—

"**Duty to provide further information requested by HMRC**

11A.—(1) This regulation applies where—

(a) a person has provided the prescribed information about notifiable contribution proposals or notifiable contribution arrangements in compliance with regulation 8, 10 or 11, or

(b) a person has provided information in purported compliance with regulation 10 or 11 but HMRC believe that the person has not provided all the prescribed information.

(2) HMRC may require the person to provide—

(a) further specified information about the notifiable contribution proposals or notifiable contribution arrangements (in addition to the prescribed information under regulation 8, 10 or 11);

(b) documents relating to the notifiable contribution proposals or notifiable contribution arrangements.

(3) Where HMRC impose a requirement on a person under this regulation, the person must comply with the requirement within—

(a) the period of 10 working days beginning with the day on which HMRC imposed the requirement, or

(b) such longer period as HMRC may direct.

Failure to provide information under regulation 11A: application to the Tribunal

11B.—(1) This regulation applies where HMRC—

(a) have required a person to provide information or documents under regulation 11A, but

(b) believe that the person has failed to provide the information or documents required.

(**4**) 1971 c. 80.
(**5**) 2004 c. 12.
(**6**) Sections 310A and 310B of the Finance Act 2004 (c. 12) were inserted by section 284(1) and (2) of the Finance Act 2014 (c. 26). Regulations 11A and 11B are inserted by regulation 5 of this instrument.

(2) HMRC may apply to the tribunal for an order requiring the person to provide the information or documents required.

(3) The tribunal may make an order under paragraph (2) only if satisfied that HMRC have reasonable grounds for suspecting that the information or documents will assist HMRC in considering the notifiable contribution proposals or notifiable contribution arrangements.

(4) Where the tribunal makes an order under paragraph (2), the person must comply with it within—

(a) the period of 10 working days beginning with the day on which the tribunal made the order, or

(b) such longer period as HMRC may direct.".

6. In regulation 21(2) (information to be provided in form and manner specified by HMRC) after "11," insert "11A,".

7. In regulation 22 (notification under Part 2)—

(a) in paragraph (1)(a)(i), for "or (c)" substitute ", (c) or (ca)";

(b) in paragraph (2), after sub-paragraph (c) insert—

"(ca) regulation 11A (duty to provide further information requested by HMRC),";

(c) in paragraph (3), at the end of the table insert—

"A failure to comply with regulation 11A	The first day after the end of the period within which the person must comply with regulation 11A";

(d) in paragraph (4)(a)—

(i) for "person's" substitute "promoter's";

(ii) after "(3)" insert "or regulation 11A";

(iii) for "person" substitute "promoter";

(e) in paragraph (4)(b)—

(i) before "person's" insert "relevant";

(ii) for "or 11" substitute ", 11 or 11A";

(iii) before "person" insert "relevant";

(f) after paragraph 4, insert—

"(4A) In paragraph 4—

(a) "promoter" has the same meaning as in regulation 7, and

(b) "relevant person" means a person who enters into any transaction forming part of notifiable contribution arrangements within the meaning of regulation 5.";

(g) after paragraph 10, insert—

"(10A) Where a person fails to comply with—

(a) regulation 10 and the promoter for the purposes of that regulation is a monitored promoter for the purposes of Part 5 of the Finance Act 2014(**7**), or

(**7**) 2014 c. 26; Part 5 (Promoters of Tax Avoidance Schemes) is applied to Class 1, 1A, 1B and certain Class 2 contributions by Part 2 of Schedule 2 to the National Insurance Contributions Act 2015 (c. 5).