
STATUTORY INSTRUMENTS

2023 No. 912

The Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) (No. 2) Regulations 2023

PART 6

Administration

CHAPTER 7

Relevant modifications

Modifications of TMA 1970

41.—(1) A specified individual is not required to—

- (a) comply with an obligation under Part 2 of TMA 1970 (returns of income and gains) in respect of a liability to a relevant pension tax charge where that individual is liable to that charge as a result of the operation of a relevant rectification provision;
- (b) in respect of the tax year 2022-23, comply with an obligation under Part 2 of TMA 1970 where that individual is liable to an annual allowance charge, whether as a result of the operation of a relevant rectification provision or otherwise;
- (c) amend any return previously made under Part 2 of TMA 1970 in respect of a relevant pension tax charge.

(2) Section 42 of, and Schedule 1AB to, TMA 1970 (procedure for making claims to recover overpaid tax) do not apply to a repayment application.