
STATUTORY INSTRUMENTS

2023 No. 912

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

PART 6

Administration

CHAPTER 4

Repayments

Repayments: procedure

- 38.**—(1) A repayment application must be made to HMRC.
- (2) A repayment application may be made only at the same time that, or after the time that, specified information is provided in relation to a specified individual.
- (3) Where regulation 32(1) (specified information: due date for information) applies to a specified individual, a repayment application must be made by or in respect of that individual on or before 31st January 2029.
- (4) Where regulation 32(6) applies to a specified individual, a repayment application must be made by or in respect of that individual on or before 31st January 2031.
- (5) A repayment application must contain the following information—
- (a) the information in items 1, 2 and 3 of Column 1 of the Table to the Schedule as applicable to the specified individual,
 - (b) the type of pension tax charge (“the charge”), the amount of the charge paid, and the date on which it was paid,
 - (c) the relevant tax year to which the charge relates,
 - (d) the amount of the overpayment, and
 - (e) the account details to which any repayment is to be made.
- (6) An repayment application must be accompanied by—
- (a) a declaration that the application is made by, or in respect of, a specified individual,
 - (b) a declaration as to the accuracy of the information contained in the application, and
 - (c) a declaration that the applicant understands the consequences of providing false information.
- (7) Within the period of 90 days from the date on which a repayment application is received, an officer of HMRC must notify the applicant in writing whether their application is—
- (a) granted, or
 - (b) refused, either wholly or to the extent that it is excessive.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(8) An appeal may be brought against a decision made under paragraph (7)(b) as if it were a conclusion stated in a closure notice under paragraph 7 of Schedule 1A to TMA 1970⁽¹⁾.

(1) Paragraph 7 of Schedule 1A to TMA 1970 was amended by paragraph 10 of Schedule 29 to the Finance Act 2001 (c. 9) and by S.I. 2009/56.