
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

Application and modification of FA 2009

42.—(1) Sections 101 (late payment interest on sums due to HMRC) and 103 (rates of interest) of FA 2009(1) apply in relation to an amount of income tax which is assessed and recoverable by virtue of an assessment made under regulation 34 or 39 as if it were an assessment under section 29 of TMA 1970 (assessment where loss of tax discovered)(2).

(2) Sections 102 (repayment interest on sums to be paid by HMRC) and 103 of FA 2009(3) apply in relation to an overpayment falling within regulation 37(1) as if it were an amount of overpaid tax falling within Schedule 1AB to TMA 1970 (recovery of overpaid tax etc).

(3) Schedule 55 to FA 2009 (penalty for failure to make returns)(4) applies in relation to a failure to provide specified information on or before the due date for information as if it were a failure to make or deliver a return under section 8(1)(a) of TMA 1970 (personal return) on or before the filing date.

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- (1) 2009 c. 10. Section 101 of FA 2009 was amended by paragraphs 2 and 14 of Schedule 9 to the Finance (No. 3) Act 2010 (c. 33) (referred to in these footnotes as “F(No. 3)A 2010”), paragraph 20(2) of Schedule 22 to FA 2014 and paragraph 116 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018 (c. 22).
- (2) Section 29 of TMA 1970 was substituted by section 191(1) of FA 1994. It was amended by paragraph 12 of Schedule 19, and Part 3(28) of Schedule 27, to FA 1998, section 88(2) of FA 2005, paragraph 71 of Schedule 36, and paragraph 3 of Schedule 39 to, FA 2008, paragraph 5 of Schedule 8 to TIOPA 2010, paragraph 46 of Schedule 7 to FA 2015, paragraph 20 of Schedule 14, and paragraph 14 of Schedule 15, to F(No. 2)A 2017 (c. 32), paragraph 25(6) of Schedule 2 to FA 2019 (c. 1) and section 97(1) of FA 2022.
- (3) Section 102 of FA 2009 was amended by paragraphs 3(2) and (3) and 15 of Schedule 9 to F(No. 3)A 2010 and paragraph 2(a) and (b) of Schedule 29 to FA 2021.
- (4) Schedule 55 to FA 2009 was amended by paragraph 723 of Schedule 1 to the Corporation Tax Act 2010, paragraphs 11, 13 and 14 of Schedule 10 and Schedule 12 to FA 2010 (c. 13), paragraphs 2(2) and (2A), 3, 4, 8, 9 and 11 of Schedule 10 to F(No. 3)A 2010, paragraphs 3, 5, 7, 8 and 9 of Schedule 50, and paragraph 8 of Schedule 51, to FA 2013, paragraph 5 of Schedule 33 to FA 2014, paragraphs 15, 18 and 19 of Schedule 20 to FA 2015, section 169(6) of, paragraphs 10 to 12 of Schedule 21, and paragraph 20(5) of Schedule 22 to, FA 2016, paragraph 4(2) of Schedule 11 to FA 2017, paragraph 118(2) of Schedule 8 to the Taxation (Cross-border Trade) Act 2018, and paragraph 2(2) of Schedule 15 and paragraph 39 of Schedule 27, to FA 2021.