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STATUTORY INSTRUMENTS

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**2023 No. 912**

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

PART 6

Administration

CHAPTER 6

Penalties

**Penalties for errors**

**40.**—(1) Section 264 (false statements etc) of FA 2004<sup>(1)</sup> does not apply to statements or representations made in compliance, or purported compliance, with regulation 31 (provision of specified information).

(2) Schedule 24 to FA 2007 (penalties for errors) applies to information required to be provided under regulation 31 as if that information were required by section 8 of TMA 1970 (personal return).

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<sup>(1)</sup> Section 264 of FA 2004 was amended by paragraph 23(d) of Schedule 7 to FA 2014.