
STATUTORY INSTRUMENTS

2023 No. 912

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

PART 6

Administration

CHAPTER 1

Introductory

Interpretation

30. In this Part—

“annual allowance overpayment” has the meaning given in regulation 37(2);

“assessable representative” means, in relation to a specified individual who is a deceased member of a relevant pension scheme on the due date for information—

- (a) a person who is a personal representative of that individual on that date, and
- (b) any subsequent personal representative of that individual;

“Chapter 1 individual” means an active member⁽¹⁾, deferred member, pensioner member⁽²⁾ or deceased member of a Chapter 1 scheme—

- (a) whose pensionable service under that scheme in a relevant tax year is affected by the operation of section 2(1) of PSPJOA 2022 (rollback of remediable service to a Chapter 1 legacy scheme), or
- (b) whose accrued benefits in respect of pensionable service under that scheme in a relevant tax year are affected by a Chapter 1 new scheme election, and

in respect of whom a liability to a relevant pension tax charge for a relevant tax year has arisen, increased or decreased as a result;

“Chapter 1 new scheme election” means an election by virtue of section 6 of PSPJOA 2022 (immediate choice to receive new scheme benefits);

“Chapter 2 individual” means an active member, deferred member, pensioner member or deceased member of a judicial scheme—

- (a) whose accrued benefits in respect of pensionable service under that scheme in a relevant tax year are affected by a 2015 scheme election⁽³⁾ or a judicial legacy scheme election, and
- (b) in respect of whom a liability to a relevant pension tax charge for a relevant tax year has arisen, increased or decreased as a result;

(1) By virtue of regulation 2(2)(b), “active member” is defined in section 151(2) of FA 2004.

(2) By virtue of regulation 2(2)(b), “pensioner member” is defined in section 151(3) of FA 2004.

(3) By virtue of regulation 2(2)(a), “2015 scheme election” has the same meaning as in Chapter 2 of Part 1 of PSPJOA 2022 (see section 44 of that Act).

Status: This is the original version (as it was originally made).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

“Chapter 3 individual” means an active member, deferred member, pensioner member or deceased member of a local government new scheme—

- (a) whose pension input amount in relation to that scheme for a pension input period ending in a relevant tax year is affected by—
 - (i) provision made under section 78 of PSPJOA 2022 (final salary benefits in local government new schemes), and
 - (ii) the operation of regulation 14(1) of the 2023 Regulations, and
- (b) in respect of whom a liability to a relevant pension tax charge for a relevant tax year has decreased as a result;

“due date for information” has the meaning given in regulation 32;

“judicial legacy scheme election” means an election by virtue of section 40 of PSPJOA 2022 (Chapter 2 individuals: legacy scheme elections);

“lifetime allowance overpayment” has the meaning given in regulation 37(3);

“lifetime allowance protection” means protection under—

- (a) paragraph 12 of Schedule 36 to FA 2004 (enhanced protection)(4);
- (b) paragraph 14 of Schedule 18 to FA 2011 (fixed protection)(5);
- (c) paragraph 1 of Schedule 22 to FA 2013 (fixed protection 2014)(6);
- (d) paragraph 1 of Schedule 6 to FA 2014 (individual protection 2014);
- (e) paragraph 1 or 9 of Schedule 4 to FA 2016 (fixed protection 2016 and individual protection 2016);

“pensionable service” has the meaning given in section 110(1) of PSPJOA 2022.

“relevant pension scheme” means a Chapter 1 scheme, a judicial scheme or a local government new scheme, as the case may be;

“relevant pension tax charge” means—

- (a) the annual allowance charge(7),
- (b) the lifetime allowance charge, or
- (c) where that charge is paid by a member of the pension scheme rather than by a scheme administrator, the unauthorised payments charge(8) or the unauthorised payments surcharge(9);

“the relevant tax years” means the tax years from 2019-20 to 2022-23 inclusive, and references to a relevant tax year are to any one of those tax years;

“the relevant time” means—

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- (4) Paragraph 12 of Schedule 36 was amended by paragraph 53(2) to (6) of Schedule 10 to FA 2005, paragraph 17(2) to (9) of Schedule 20 to FA 2007, paragraph 432(2) of the Corporation Tax Act 2010 (c. 4), paragraph 59 of Schedule 26 to the Equality Act 2010 (c. 15) and section 23(2) of F(No. 2)A 2023.
 - (5) Paragraph 14 of Schedule 18 was amended by section 47(2) of FA 2013 and section 23(5) of F(No. 2)A 2023, and by S.I. 2013/1740.
 - (6) Paragraph 1 of Schedule 22 was amended by section 23(6) of F(No. 2)A 2023.
 - (7) By virtue of regulation 2(2)(b), “annual allowance charge” means the charge to income tax arising under section 227 of FA 2004. Section 227 was amended by paragraph 15 of Schedule 2 to FA 2009, paragraph 45(1) of Schedule 16, and paragraph 3 of Schedule 17, to FA 2011, paragraphs 63 and 66(2) of Schedule 1 to the Taxation of Pensions Act 2014, paragraph 11 of Schedule 4 to F(No. 2)A 2015, and by S.I. 2017/468 and S.I. 2019/201.
 - (8) By virtue of regulation 2(2)(b), “unauthorised payments charge” means the charge to income tax arising under section 208 of FA 2004. Section 208 was amended by paragraph 14 of Schedule 23 to FA 2006, paragraph 12 of Schedule 2 to FA 2009 and paragraph 125 of Schedule 46 to FA 2013.
 - (9) By virtue of regulation 2(2)(b), “unauthorised payments surcharge” means the charge to income tax arising under section 209 of FA 2004. Section 209 was amended by paragraph 13 of Schedule 2 to FA 2009, paragraph 126 of Schedule 46 to FA 2013, and by S.I. 2006/569.

- (a) in relation to a Chapter 1 individual or a remediable service individual, the time at which section 2(1) of PSPJOA 2022 comes into force⁽¹⁰⁾,
- (b) in relation to a Chapter 2 individual, the time at which a 2015 scheme election or judicial legacy scheme election has effect, or is treated as made, by or in respect of the individual,
- (c) in relation to a Chapter 3 individual, the time at which provision made under section 78 PSPJOA 2022 (final salary benefits in local government new schemes) has effect in relation to the individual,

and, where an individual falls into more than one of paragraphs (a), (b) and (c), the relevant time is the latest time which applies to that individual;

“remediable service individual” means an active member, deferred member, pensioner member or deceased member of a Chapter 1 new scheme—

- (a) who has remediable service under that scheme,
- (b) who is liable to the annual allowance charge for the tax year 2022-23, whether as a result of the operation of a relevant rectification provision or otherwise, and
- (c) who has pensionable service in that scheme for that tax year;

“repayment application” has the meaning given in regulation 37(1);

“specified individual” means a Chapter 1 individual, a Chapter 2 individual, a Chapter 3 individual or a remediable service individual, as the case may be;

“specified information” has the meaning given in regulation 31(3);

“unauthorised payments charge overpayment” has the meaning given in regulation 37(4);

“unauthorised payments surcharge overpayment” has the meaning given in regulation 37(5).

CHAPTER 2

Specified information

Provision of specified information

31.—(1) A specified individual who is not a deceased member on the due date for information must provide specified information to HMRC⁽¹¹⁾ about the relevant tax years to which paragraph (4) applies—

- (a) on or before that date, and
- (b) regardless of whether such information has already been provided to HMRC, whether by the specified individual or by any other person.

(2) An assessable representative must provide specified information to HMRC about the relevant tax years to which paragraph (4) applies on or before the due date for information, unless such information has already been provided to HMRC by the specified individual under paragraph (1) or by another assessable representative under this paragraph.

(3) “Specified information” means, in relation to a specified individual and a relevant tax year—

- (a) the information and declarations in Column 1 of the Table in the Schedule in all cases;
- (b) the information in Column 2 of that Table in cases where the individual has paid, or is liable to, an annual allowance charge;

⁽¹⁰⁾ Section 2(1) of PSPJOA 2022 comes into force, so far as it applies for the purposes of Chapter 1 of that Act, in relation to a Chapter 1 scheme within section 33(2)(a) or (b) or (3)(a) or (b) of the Act on 1 October 2023: see section 131(2) of that Act.

⁽¹¹⁾ By virtue of regulation 2(2)(a), “HMRC” is defined in regulation 2(1) of the 2023 Regulations as His Majesty’s Revenue and Customs.

- (c) the information in Column 3 of that Table in cases where the individual has paid, or is liable to, a lifetime allowance charge;
 - (d) the information in Column 4 of that Table in cases where the individual has paid, or is liable to, an unauthorised payments charge or an unauthorised payments surcharge.
- (4) This paragraph applies to—
- (a) the tax year 2022-23 where the specified individual—
 - (i) is a remediable service individual,
 - (ii) in respect of that tax year, is liable to the lifetime allowance charge, the unauthorised payments charge or the unauthorised payments surcharge, or to any such charge in an increased amount, as a result of the operation of a relevant rectification provision, or
 - (iii) in respect of that tax year, was liable to a relevant pension tax charge (disregarding the relevant rectification provisions and regulation 14 of the 2023 Regulations) but is no longer so liable, or is liable in a decreased amount, as a result of any of those provisions;
 - (b) any other relevant tax year where, in respect of that tax year, the specified individual—
 - (i) is liable to a relevant pension tax charge, or to such a charge in an increased amount, as a result of the operation of a relevant rectification provision or regulation 14 of the 2023 Regulations, or
 - (ii) was liable to a relevant pension tax charge (disregarding the relevant rectification provisions and regulation 14 of the 2023 Regulations) but is no longer so liable, or is liable in a decreased amount, as a result of any of those provisions.

Specified information: due date for information

- 32.**—(1) Paragraphs (2) to (5) apply to a specified individual who, on 1st October 2023, is—
- (a) a Chapter 1 individual or a remediable service individual who is an active or deferred member of a Chapter 1 scheme,
 - (b) a Chapter 2 individual, or
 - (c) a Chapter 3 individual.
- (2) Where the specified individual dies in the period beginning with 1st November 2024 and ending with 31st January 2025, the due date for information is the date three months after the date of that individual's death.
- (3) Where a scheme administrator provides a pension savings statement to the specified individual on or after 1st November 2024, the due date for information is the date three months after that statement is provided.
- (4) Where, on or after 1st November 2024, the specified individual repays excess lump sum benefits to the scheme administrator with the effect of reducing a liability to the unauthorised payments charge for a relevant tax year, the due date for information is the date three months after that repayment is made.
- (5) In all other cases, the due date for information for the specified individual is 31st January 2025.
- (6) Paragraphs (7) to (11) apply to a Chapter 1 individual or a remediable service individual who is a pensioner member or a deceased member of a Chapter 1 scheme on 1st October 2023.
- (7) Where the specified individual dies in the period beginning with 1st November 2026 and ending with 31st January 2027, the due date for information is the date three months after the date of that individual's death.

(8) Where a scheme administrator provides a pension savings statement or a benefit crystallisation event statement, as the case may be, to or in respect of the individual on or after 1st November 2026, the due date for information is the date three months after that statement is provided.

(9) Where the end of the new scheme election period in respect of the individual falls after 1st November 2026, the due date for information is the date three months after the end of that period.

(10) Where, on or after 1st November 2026, the individual repays excess lump sum benefits to the scheme administrator with the effect of reducing a liability to the unauthorised payments charge for a relevant tax year, the due date for information is the date three months after the date on which that repayment is made.

(11) In all other cases, the due date for information for the specified individual is 31st January 2027.

(12) For the purposes of paragraph (6), a Chapter 1 individual or a remediable service individual is to be treated as a pensioner member if a Chapter 1 new scheme election has been made, or is capable of being made, in respect of the individual.

(13) Where more than one date specified in this regulation could apply to a specified individual, the due date for information for that individual is the latest of those dates.

(14) In this regulation—

“benefit crystallisation event statement” means a statement provided—

- (a) under regulation 14(1) of RPS(PI)R 2006 (information provided to member by scheme administrators about benefit crystallisation events)⁽¹²⁾,
- (b) after the relevant time, and
- (c) in relation to a benefit crystallisation event occurring in a relevant tax year;

“excess lump sum benefits” means an amount repaid by a beneficiary under section 14(5) of PSPJOA 2022 (pension benefits and lump sum benefits: pensioner and deceased members);

“pension savings statement” means a statement provided under regulation 14A(5B) or (6ZC) or 14B(2B), (6) or (9) of RPS(PI)R 2006 in relation to a pension input period ending in a relevant tax year;

“the end of the new scheme election period” has the meaning given in section 7(2) of PSPJOA 2022 (elections by virtue of section 6: timing and procedure).

Preservation of documents

33.—(1) A specified individual, or an assessable representative, must preserve any documents in their possession relating to the specified information for a period of 4 years beginning with the due date for information.

(2) Any person who fails to comply with paragraph (1) is liable to a penalty not exceeding £3,000.

CHAPTER 3

Assessments

Assessments: general

34.—(1) An officer of HMRC may make an assessment in the amount that should, in the officer’s opinion, be charged if—

- (a) the officer considers that a specified individual is, as a result of the operation of a relevant rectification provision, liable in a relevant tax year to—

(12) [S.I. 2006/567](#). Regulation 14(1) was amended by [S.I. 2008/720](#).

- (i) an annual allowance charge,
 - (ii) a lifetime allowance charge,
 - (iii) an unauthorised payments charge,
 - (iv) an unauthorised payments surcharge, or
 - (v) any charge specified in any of paragraphs (i) to (iv) in an increased amount, or
- (b) the officer considers that a remediable service individual is liable to an annual allowance charge for the tax year 2022-23.

(2) An assessment may be made under this regulation on a specified individual or an assessable representative.

(3) Nothing in this regulation prevents an officer of HMRC making more than one assessment on the same specified individual, or assessable representative, in respect of the same tax year (whether or not any earlier assessment for that tax year is withdrawn under regulation 36).

Assessments: time limits

35.—(1) Subject to paragraph (3), where specified information has been provided by the specified individual in accordance with regulation 31, an assessment under regulation 34 may be made at any time on or before—

- (a) the date six years after the day on which the specified information was provided, in a case where the specified individual has carelessly caused the specified information to be inaccurate in a material respect,
- (b) the date 20 years after the day on which the specified information was provided, in a case where the specified individual has deliberately caused the specified information to be inaccurate in a material respect, or
- (c) in any other case, the date four years after the day on which the specified information was provided.

(2) Where specified information has not been provided by the specified individual in accordance with regulation 31, an assessment under regulation 34 may be made at any time on or before—

- (a) 31st January 2045, if regulation 32(2) (specified information: due date for information) applies to the specified individual, or
- (b) 31st January 2047, if the specified individual is a pensioner member to whom regulation 32(4) applies.

(3) Where more than one date in paragraph (2) applies to an individual, an assessment under regulation 34 may be made on or before the latest of those dates.

(4) Where a specified individual is a deceased member to whom regulation 32(4) applies, an assessment under regulation 34 may be made on or before 1st October 2027.

(5) In this regulation—

- (a) section 118(5) to (7) of TMA 1970 (interpretation: bringing about a situation carelessly or deliberately)**(13)** applies for the purposes of determining whether a specified individual carelessly or deliberately caused specified information provided under regulation 31(1) to be inaccurate in a material respect, and

(13) By virtue of regulation 2(2)(a), “TMA 1970” in these regulations means the Taxes Management Act 1970 (c. 9) (and “TMA 1970” has the same meaning in these footnotes). Subsections (5) to (7) of section 118 of TMA 1970 were inserted by paragraph 15 of Schedule 39 to FA 2008.

- (b) references to circumstances brought about by the specified individual include circumstances brought about by another person acting on behalf of that individual before that individual's death.

Power to withdraw assessments

36.—(1) HMRC may withdraw an assessment made under regulation 34 or 39 by giving a notice to the specified individual, or to the assessable representative of a specified individual, to whom the assessment relates.

(2) An assessment that has been withdrawn under this regulation ceases to have effect and is to be taken as never having had any effect.

CHAPTER 4

Repayments

Repayments: entitlement

37.—(1) A specified individual is entitled to the repayment by HMRC of an annual allowance overpayment, a lifetime allowance overpayment, an unauthorised payments charge overpayment or an unauthorised payments surcharge overpayment only on the making of an application (“a repayment application”).

- (2) A payment is an “annual allowance overpayment” if—
- (a) before the relevant time, a liability to the annual allowance charge arose in respect of a specified individual for a relevant tax year, and
 - (b) the amount paid by the individual in respect of that charge, by virtue of the operation of a relevant rectification provision or regulation 14 of the 2023 Regulations (local government new schemes: final salary uplifts ignored in calculating pension input amount), exceeds the amount of that liability.
- (3) A payment is a “lifetime allowance overpayment” if—
- (a) before the relevant time, a liability to the lifetime allowance charge arose in respect of a specified individual for a relevant tax year in connection with a benefit crystallisation event,
 - (b) the individual is liable to the lifetime allowance charge in respect of that benefit crystallisation event and has paid an amount in respect of that liability, and
 - (c) the amount paid, by virtue of the operation of a relevant rectification provision, exceeds the amount of that liability.
- (4) A payment is an “unauthorised payments charge overpayment” if—
- (a) before the relevant time, an unauthorised member payment⁽¹⁴⁾ was made by a relevant pension scheme to, or in respect of, a specified individual,
 - (b) the individual is liable to the unauthorised payments charge in respect of that payment and has paid an amount in respect of that liability, and
 - (c) the amount paid, by virtue of the operation of a relevant rectification provision, exceeds the amount of that liability.
- (5) A payment is an “unauthorised payments surcharge overpayment” if—

⁽¹⁴⁾ By virtue of regulation 2(2)(b), “unauthorised member payment” is defined in section 160(2) of FA 2004. Section 160 was amended by paragraph 3 of Schedule 21, and paragraph 3 of Schedule 23, to FA 2006 and paragraph 5 of Schedule 20 to FA 2007.

- (a) before the relevant time, a surchargeable unauthorised member payment was made by a relevant pension scheme to, or in respect of, a specified individual,
- (b) the individual is liable to the unauthorised payments surcharge in respect of that payment and has paid an amount in respect of that liability, and
- (c) the amount paid, by virtue of the operation of a relevant rectification provision, exceeds the amount of that liability.

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.

(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(15).

CHAPTER 5

Recovery of overpayments

Recovery of overpayments

39.—(1) Where an officer of HMRC considers that an amount of annual allowance overpayment, lifetime allowance overpayment, unauthorised payments charge overpayment or unauthorised

(15) 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.

payments surcharge overpayment has been repaid to a specified individual, or to the assessable representative of a specified individual, which ought not to have been repaid to them, that amount may be assessed and recovered under this regulation as if it were unpaid tax.

(2) An assessment under this regulation must be made on or before the date which is four years after the end of the tax year in which the repayment mentioned in paragraph (1) was made.

CHAPTER 6

Penalties

Penalties for errors

40.—(1) Section 264 (false statements etc) of FA 2004⁽¹⁶⁾ 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).

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.

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⁽¹⁷⁾ 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)⁽¹⁸⁾.

⁽¹⁶⁾ Section 264 of FA 2004 was amended by paragraph 23(d) of Schedule 7 to FA 2014.

⁽¹⁷⁾ 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).

⁽¹⁸⁾ 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.

(2) Sections 102 (repayment interest on sums to be paid by HMRC) and 103 of FA 2009⁽¹⁹⁾ 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)⁽²⁰⁾ 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.

Application and modification of the Income and Corporation Taxes (Electronic Communications) Regulations 2003

43. The Income and Corporation Taxes (Electronic Communications) Regulations 2003⁽²¹⁾ (“the 2003 Regulations”) apply to—

- (a) the withdrawal of an assessment by HMRC under regulation 36 as if it were a withdrawal of a simple assessment under section 28J of TMA 1970 (power to withdraw a simple assessment)⁽²²⁾,
- (b) the grant or refusal of a repayment application by HMRC as if it were a closure notice under paragraph 7 of Schedule 1A to TMA 1970 (claims etc not included in returns),
- (c) the making of any payment or repayment in connection with the operation of these Regulations as if it were a payment or repayment of tax or other sums within regulation 2(1)(b) of the 2003 Regulations, and
- (d) the provision of specified information or the making of a repayment application as if they were communications in connection with a matter referred to in regulation 2(1) of the 2003 Regulations and the conditions in regulation 3(3), (4)(a) and (c) and (6) of those Regulations were met.

⁽¹⁹⁾ 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.

⁽²⁰⁾ 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.

⁽²¹⁾ [S.I. 2003/282](#) (“the 2003 Regulations”). The 2003 Regulations have been relevantly amended by Part 10 of Schedule 1 to the Statute Law (Repeals) Act 2013 (c. 2), and by [S.I. 2005/3338](#), [S.I. 2009/3218](#), [S.I. 2010/2942](#), [S.I. 2014/489](#) and [S.I. 2023/221](#).

⁽²²⁾ Section 28J of TMA 1970 was inserted by paragraph 3 of Schedule 23 to FA 2016.