
STATUTORY INSTRUMENTS

2005 No. 3454

**The Registered Pension Schemes (Accounting
and Assessment) Regulations 2005**

Modifications and application of TMA

8.—(1) Section 9(1A)(1) of TMA (tax not to be assessed by a self-assessment) applies with the following modifications in relation to an assessment to tax under case 3, 6 or 7.

(2) At the end of paragraph (a) delete “or”.

(3) After paragraph (b) insert—

- “(c) is chargeable on a person under section 217(2) of the Finance Act 2004 (liability to lifetime allowance charge by reason of the payment of a relevant lump sum death benefit),
- (d) is chargeable on a person or persons under section 272 of the Finance Act 2004 (trustees etc. liable as scheme administrator), or
- (e) is chargeable on a person or persons under section 273 of the Finance Act 2004 (members liable as scheme administrator).”.

(1) Section 9(1A) was amended by section 722 of, and paragraphs 123 and 125 of Schedule 6 to, the Income Tax (Earnings and Pensions) Act 2003 and paragraph 1 of Schedule 35 to Finance Act 2004.