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STATUTORY INSTRUMENTS

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**2021 No. 704**

The Corporation Tax (Carry Back of Losses:  
Temporary Extension) Regulations 2021

PART 4

General provisions

**Recovery of overpaid relief**

**14.**—(1) If an officer of HMRC considers that a person has received any overpaid relief, the officer may make an assessment in the amount which ought in the officer's opinion to be recovered.

(2) The amount assessed in paragraph (1) is to be treated as an amount to which paragraph 52 of Schedule 18 to Finance Act 1998<sup>(1)</sup> (recovery of excessive repayments etc) applies.

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<sup>(1)</sup> 1998 c.36. There are amendments to paragraph 52 but none is relevant.