
STATUTORY INSTRUMENTS

2023 No. 912

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

PART 6

Administration

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—
 - (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assessable representative, in respect of the same tax year (whether or not any earlier assessment for that tax year is withdrawn under regulation 36).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)⁽¹⁾ 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
 - (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.

(1) 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.