
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: 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

(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.

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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.