
STATUTORY INSTRUMENTS

2005 No. 3454

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

Modifications and application of TMA

11.—(1) Section 36(1)(1) of TMA (fraudulent or negligent conduct) applies with the following modifications in relation to an assessment to tax under case 8.

(2) For “income tax or” substitute “income tax,”.

(3) After “capital gains tax” insert “ or to tax chargeable under section 394(2) of the Income Tax (Earnings and Pensions) Act 2003”.

(1) Section 36(1) was substituted by section 149(1) and (7) of the Finance Act 1989 (c. 26) and amended by paragraph 18 of Schedule 19 to the Finance Act 1998.