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STATUTORY INSTRUMENTS

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**2005 No. 3454**

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

**Modification of Schedule 18 to the Finance Act 1998**

**13.**—(1) Schedule 18 to the Finance Act 1998<sup>(1)</sup> (company tax returns, assessments and related matters) applies with the following modification in relation to an assessment to tax under case 8.

(2) In paragraph 1 after “as if it was corporation tax” insert—

“but does not include any tax which is chargeable on the person who is (or persons who are) the responsible person in relation to an employer-financed retirement benefits scheme under section 394(2) of the Income Tax (Earnings and Pensions) Act 2003”.

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<sup>(1)</sup> 1998 c. 36, the amendment to paragraph 1 of Schedule 18 is not relevant to these Regulations.