
STATUTORY INSTRUMENTS

2023 No. 912

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

PART 6

Administration

CHAPTER 5

Recovery of overpayments

Recovery of overpayments

39.—(1) Where an officer of HMRC considers that an amount of annual allowance overpayment, lifetime allowance overpayment, unauthorised payments charge overpayment or unauthorised payments surcharge overpayment has been repaid to a specified individual, or to the assessable representative of a specified individual, which ought not to have been repaid to them, that amount may be assessed and recovered under this regulation as if it were unpaid tax.

(2) An assessment under this regulation must be made on or before the date which is four years after the end of the tax year in which the repayment mentioned in paragraph (1) was made.