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STATUTORY INSTRUMENTS

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**2023 No. 113**

**The Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) Regulations 2023**

**PART 2**

**Modifications of Part 4 of the Finance Act 2004**

**CHAPTER 5**

**Individual protection 2016**

**Election for new scheme benefits under Chapter 1 scheme taken into account**

**37.**—(1) An election under section 6 or 10 of PSPJOA 2022 (election for new scheme benefits under Chapter 1 legacy scheme) is to be treated for the purposes of determining an individual’s relevant amount under Part 2 of Schedule 4 to FA 2016 (individual protection 2016)(1) as having taken effect on 5 April 2016.

(2) Section 7(1)(b) and section 11(3)(b) and (4) of PSPJOA 2022 (time at which elections take effect) are subject to paragraph (1).

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**Commencement Information**

**I1** [Reg. 37](#) in force at 6.4.2023, see [reg. 1\(2\)](#)

**Final salary benefits under local government new scheme taken into account**

**38.**—(1) Paragraph (2) applies where regulations made by virtue of section 78(1) of PSPJOA 2022 (final salary benefits in local government new schemes) provide that an individual’s benefits under a local government new scheme in relation to any remediable service are, or in any circumstances would be, final salary benefits.

(2) For the purposes of determining the individual’s “relevant amount” under Part 2 of Schedule 4 to FA 2016 (individual protection 2016), the individual’s benefits in relation to the remediable service are to be treated as always having been the amount determined in accordance with the regulations.

(3) In this regulation “final salary benefits” has the same meaning as in Chapter 3 of Part 1 of PSPJOA 2022 (local government schemes) (see section 87(2) of that Act).

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**Commencement Information**

**I2** [Reg. 38](#) in force at 6.4.2023, see [reg. 1\(2\)](#)

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(1) [2016 c. 24](#). “FA 2016” is defined as the Finance Act 2016 ([c. 24](#)) in section 103 of FA 2022. The “relevant amount” under Part 2 of Schedule 4 to FA 2016 may be found by carrying out the calculation found in paragraph 9(4) and (7) of that Schedule.

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**Changes to legislation:** There are currently no known outstanding effects for the The Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) Regulations 2023, CHAPTER 5. (See end of Document for details)

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### **Deadline for provision of information by schemes disappplied**

**39.** In regulation 14C(1) of RPS(PI)R 2006 (scheme administrator required to provide individual with information on request)<sup>(2)</sup>, sub-paragraph (c) (condition that request be received before 6th April 2020) does not apply in relation to information relating to benefits that are calculated by reference to an individual's remediable service in an employment or office.

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#### **Commencement Information**

**I3** [Reg. 39](#) in force at 6.4.2023, see [reg. 1\(2\)](#)

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(2) [S.I. 2006/567](#). Regulation 14C was inserted by paragraph 26 of Schedule 4 to FA 2016.

**Changes to legislation:**

There are currently no known outstanding effects for the The Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) Regulations 2023, CHAPTER 5.