

STATUTORY INSTRUMENTS

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 6

Fixed protection 2016

Increase in rights as a result of new scheme benefits election ignored

40. Any increase in an individual's rights as a result of an election under section 6 or 10 of PSPJOA 2022 (election for new scheme benefits under Chapter 1 legacy scheme) is to be ignored for the purposes of sub-paragraph (1)(b) of paragraph 4 of Schedule 4 to FA 2016 (protection cessation events: benefit accrual).

Commencement Information

I1 Reg. 40 in force at 6.4.2023, see **reg. 1(2)**

Final salary uplift under local government scheme ignored

41.—(1) Any increase in an individual's rights as a result of regulations made under section 78(1) of PSPJOA 2022 (final salary benefits in local government schemes) is to be ignored for the purposes of sub-paragraph (1)(b) of paragraph 4 of Schedule 4 to FA 2016 (protection-cessation events: benefit accrual).

(2) This regulation is treated as always having had effect.

Commencement Information

I2 Reg. 41 in force at 6.4.2023, see **reg. 1(2)**

Transfers from PPA in accordance with PSPJOA 2022 ignored

42.—(1) Any relevant PPA transfer is to be ignored for the purposes of paragraph 3(c) of Schedule 4 to FA 2016 (protection-cessation events: permitted transfers).

(2) In paragraph (1) "relevant PPA transfer" means—

- (a) a transfer of sums or assets to a Chapter 1 scheme in accordance with regulations made under section 5(6)(b) of PSPJOA 2022 (transfers from partnership pension accounts), or

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 6. (See end of Document for details)

- (b) a transfer of sums or assets to a judicial scheme for the purposes of complying with section 41 of that Act (transfers from partnership pension accounts).

Commencement Information

I3 [Reg. 42](#) in force at 6.4.2023, see [reg. 1\(2\)](#)

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 6.