
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 3

Benefits

Serious ill-health lump sum already paid: status unaffected

21.—(1) Paragraph (2) applies where—

- (a) an individual has been paid a lump sum which, disregarding the relevant rectification provisions, is a serious ill-health lump sum⁽¹⁾, and
- (b) as a result of the operation of a relevant rectification provision, the condition in paragraph 4(1)(ca) of Schedule 29 to FA 2004 (extinguishment of rights)⁽²⁾ has ceased to be met in relation to the lump sum.

(2) The lump sum is, and is to be treated as always having been, a serious ill-health lump sum.

Commencement Information

II [Reg. 21](#) in force at 6.4.2023, see [reg. 1\(2\)](#)

(1) “Serious ill-health lump sum” is defined in paragraph 4 of Schedule 29 to FA 2004.

(2) Sub-paragraph (1)(ca) of paragraph 4 of Schedule 29 was substituted by paragraph 5(4) of Schedule 5 to FA 2016. Paragraph 4 was also relevantly amended by paragraph 28 of Schedule 16 to FA 2011 and paragraph 5(4) of Schedule 5 to FA 2016; there are other amendments but none are relevant.

Changes to legislation:

There are currently no known outstanding effects for the The Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) Regulations 2023, Section 21.