
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 5

Individual protection 2016

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).

Commencement Information

II [Reg. 38](#) 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, Section 38.