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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 6**

**Fixed protection 2016**

**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.

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**Commencement Information**

**11** [Reg. 41](#) 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 41.