
STATUTORY INSTRUMENTS

2023 No. 912

The Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) (No. 2) Regulations 2023

PART 1

Introductory

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) (No. 2) Regulations 2023.

(2) These Regulations come into force on 14th September 2023.

(3) These Regulations have effect so as to modify enactments in their application in relation to a relevant person⁽¹⁾.

(1) “Relevant person” for these purposes is defined in section 11(3) of FA 2022, and “modifying” is defined in section 11(7) of that Act.