
STATUTORY INSTRUMENTS

2023 No. 912

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

PART 3

Benefits

Reduction of local government scheme pension in accordance with scheme regulations

14.—(1) Paragraph (2) applies where—

- (a) a member of a local government new scheme has become entitled to a scheme pension, and
- (b) the rate of the scheme pension payable to that member is reduced in accordance with provision made under section 78(1) of PSPJOA 2022 (final salary benefits in local government new scheme).

(2) The reduction in the rate of the scheme pension does not prevent it from meeting the condition in paragraph 2(3)(b) of Schedule 28 to FA 2004 (requirement that rate of scheme pension does not reduce).