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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 4**

**Lifetime allowance charge**

**Public service schemes not permitted to apply for discharge of increased charge**

**35.**—(1) Paragraph (3) applies where—

- (a) before the relevant time, a benefit crystallisation event takes place in relation to an individual in connection with the individual’s entitlement under a Chapter 1 scheme or a judicial scheme to any remediable service benefits, and
- (b) a lifetime allowance charge, or any part of such a charge, that is charged in connection with the benefit crystallisation event is attributable to a relevant rectification provision.

(2) In paragraph (1) “the relevant time” means—

- (a) in relation to an individual’s entitlement under a Chapter 1 scheme, the time at which section 2(1) of PSPJOA 2022 comes into force;
- (b) in relation to an individual’s entitlement under a judicial scheme, the time at which a 2015 scheme election is made in respect of the individual.

(3) The relevant scheme administrator is not entitled to make an application under section 267 of FA 2004 (application for discharge of scheme administrator’s liability for lifetime allowance charge) in respect of their liability for the unpaid lifetime allowance charge mentioned in paragraph (1)(b).

(4) In this regulation “the relevant scheme administrator” means the scheme administrator who (after taking into account the relevant rectification provisions) is liable under section 217(1) of FA 2004 for the lifetime allowance charge in question.

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**Commencement Information**

**II** [Reg. 35](#) 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 35.