
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 6

Fixed protection 2016

Increase in rights as a result of new scheme benefits election ignored

40. Any increase in an individual's rights as a result of an election under section 6 or 10 of PSPJOA 2022 (election for new scheme benefits under Chapter 1 legacy scheme) 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).

Commencement Information

II [Reg. 40](#) 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 40.