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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**

**Transfers from PPA in accordance with PSPJOA 2022 ignored**

**42.**—(1) Any relevant PPA transfer is to be ignored for the purposes of paragraph 3(c) of Schedule 4 to FA 2016 (protection-cessation events: permitted transfers).

(2) In paragraph (1) “relevant PPA transfer” means—

- (a) a transfer of sums or assets to a Chapter 1 scheme in accordance with regulations made under section 5(6)(b) of PSPJOA 2022 (transfers from partnership pension accounts), or
- (b) a transfer of sums or assets to a judicial scheme for the purposes of complying with section 41 of that Act (transfers from partnership pension accounts).

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**Commencement Information**

**II** [Reg. 42](#) 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 42.