
STATUTORY INSTRUMENTS

2023 No. 912

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

PART 5

Amendments to the Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) Regulations 2023

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- 21.** The 2023 Regulations are amended as follows.
- 22.** In regulation 7 (provision of information by scheme administrator to member on request), in paragraph (a), for “(5)” substitute “(9)”.
- 23.** In regulation 8 (Chapter 1 schemes and judicial 2015 schemes: operation of scheme pays for remedy years)—
- (a) after paragraph (3)(c) insert—
 - “(d) subsection (5)(a) has effect as if “(but subject to subsection (6))” were omitted;
 - (e) subsection (6) is to be ignored.”;
 - (b) in paragraph (5)(b) omit “or deceased”;
 - (c) in paragraph (6) omit “or deceased”.
- 24.** In regulation 9 (Chapter 1 schemes: operation of scheme pays for 2022-23)—
- (a) after paragraph (2)(c) insert—
 - “(d) subsection (5)(a) has effect as if “(but subject to subsection (6))” were omitted;
 - (e) subsection (6) is to be ignored.”;
 - (b) in paragraph (4)(b) omit “or deceased”;
 - (c) in paragraph (5) omit “or deceased”.
- 25.** In regulation 11 (Chapter 1 schemes: administrative provisions relating to scheme pays), after paragraph (5) insert—
- “(5A) An application under paragraph (5) must be made on or before 1st April 2027.”.
- 26.** In regulation 13 (Chapter 1 legacy schemes: effect of new scheme benefits election in later pension input periods), in paragraph (1)(b)(ii) omit “determined by reference to the remediable service”.
- 27.** In regulation 15 (judicial schemes and local government schemes: administrative provisions relating to scheme pays), after paragraph (4) insert—
- “(4A) An application under paragraph (2)(b) or (4)(b) must be made on or before 1st April 2027.”.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

28. In regulation 26 (serious ill-health lump sum⁽¹⁾: additional lump sum paid for deceased member)—

(a) for paragraph (2) substitute—

“(2) The payment is to be treated as a serious ill-health lump sum paid to P under a registered pension scheme.”;

(b) omit paragraph (5).

29. In regulation 34 (application required by schemes to reclaim overpayment resulting from rectification), after paragraph (4) insert—

“(4A) The application must be made on or before 1st April 2027.”.

(1) By virtue of regulation 2(2)(b), “serious ill-health lump sum” is defined in paragraph 4 of Schedule 29 to FA 2004. Paragraph 4 was amended by paragraphs 23 and 28 of Schedule 16 to FA 2011 and paragraph 1(1) and (3) to (5) of Schedule 5 to FA 2016.