
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 246

**The National Health Service Pension Schemes
(Remediable Service) (Scotland) Regulations 2023**

PART 7

Taxation

Interpretation of Part 7

57. In this Part—

“2023 Regulations” means the Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) Regulations 2023⁽¹⁾;

“annual allowance charge” has the same meaning as in section 227(1) (annual allowance charge) of the 2004 Act⁽²⁾;

“relevant rectification provision” has the same meaning as in regulation 2(1) of the 2023 Regulations.

⁽¹⁾ [S.I. 2023/113](#).

⁽²⁾ Section 227(1) was amended by paragraph 63(2) of schedule 1 to the Taxation of Pensions Act 2014 (c. 30) and paragraph 11(2)(a) of schedule 4 to the Finance Act (No. 2) 2015 (c. 33).