
STATUTORY INSTRUMENTS

2023 No. 113

The Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) Regulations 2023

PART 1

Introductory

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) Regulations 2023.

(2) These Regulations come into force on 6th April 2023.

(3) These Regulations have effect so as to modify enactments in their application in relation to a relevant person⁽¹⁾.

Interpretation

2.—(1) In these Regulations—

“2015 scheme election” has the same meaning as in Chapter 2 of Part 1 of PSPJOA 2022⁽²⁾;

“accounting-for-tax return” means a return under section 254 of FA 2004 (accounting for tax by scheme administrators)⁽³⁾;

“attributable” (in Chapter 4 of Part 2) has the meaning given by regulation 33(7);

“Chapter 1 legacy scheme” has the same meaning as in Chapter 1 of Part 1 of PSPJOA 2022;

“Chapter 1 new scheme” has the same meaning as in Chapter 1 of Part 1 of PSPJOA 2022;

“Chapter 1 scheme” has the same meaning as in Chapter 1 of Part 1 of PSPJOA 2022;

“HMRC” means His Majesty’s Revenue and Customs;

“judicial scheme” has the same meaning as in Chapter 2 of Part 1 of PSPJOA 2022;

“judicial 2015 scheme” has the same meaning as in Chapter 2 of Part 1 of PSPJOA 2022;

“local government new scheme” has the same meaning as in Chapter 3 of Part 1 of PSPJOA 2022;

“pension scheme input amount” has the meaning given by section 237B(2) of FA 2004⁽⁴⁾;

“RPS(AP)R 2009” means the Registered Pension Schemes (Authorised Payments) Regulations 2009⁽⁵⁾;

(1) “Relevant person” is defined in subsection (3) of section 11 of FA 2022 and “modifying” is defined in subsection (7) of that section.

(2) 2022 c. 7. “PSPJOA 2022” is defined as the Public Service Pensions and Judicial Offices Act 2022 (c. 7) by section 11(7) of FA 2022.

(3) 2004 c. 12. “FA 2004” is defined as the Finance Act 2004 (c. 12) in section 103 of FA 2022.

(4) Section 237B was inserted by paragraph 15 of Schedule 17 to FA 2011 (c. 11). Subsection (2) has not been relevantly amended.

(5) S.I. 2009/1171.

“RPS(PI)R 2006” means the Registered Pension Schemes (Provision of Information) Regulations 2006⁽⁶⁾;

“the relevant Chapter 1 legacy scheme” has the same meaning as in Chapter 1 of Part 1 of PSPJOA 2022;

“relevant rectification provision” (except as provided in regulation 8) means—

- (a) any of the following provisions of PSPJOA 2022—
 - (i) section 2(1) (roll-back of remediable service to Chapter 1 legacy scheme);
 - (ii) section 6(5) (effect of making new scheme benefits election in respect of pensioner or deceased member⁽⁷⁾ of Chapter 1 legacy scheme);
 - (iii) section 10(4) (effect of making new scheme benefits election in respect of active or deferred member of Chapter 1 legacy scheme);
 - (iv) section 42(2) (effect of making legacy scheme election in respect of person with remediable service in judicial office);
 - (v) section 45(2) (effect of making 2015 scheme election in respect of person with remediable service in judicial office);
- (b) any provision made by virtue of section 78 of that Act (local government schemes: power to pay final salary benefits);

“remediable service benefits⁽⁸⁾” (in Chapter 4 of Part 2) has the meaning given by regulation 32(6) and (7);

“remediable service rights” (in Chapter 2 of Part 2) has the meaning given by regulation 10(11) and (12);

“scheme pays notice” means a notice under section 237B(3) of FA 2004⁽⁹⁾;

“voluntary arrangements” means arrangements under which a member of a registered pension scheme pays voluntary contributions to the scheme;

“voluntary contributions” has the same meaning as in Part 1 of PSPJOA 2022 (see section 110(1) of that Act).

(2) Expressions used in these Regulations, unless otherwise provided, have the same meaning as in Part 4 of FA 2004 (pension schemes etc).

⁽⁶⁾ [S.I. 2006/567](#).

⁽⁷⁾ For the purposes of Part 4 of FA 2004, “member” in relation to a pension scheme is defined in section 151 of that Act.

⁽⁸⁾ For the purposes of Part 4 of FA 2004, “benefits” in relation to a pension scheme must be construed in accordance with section 279(2) of that Act.

⁽⁹⁾ The “relevant rate” for the purposes of a notice under section 237B(3) was amended for Scottish taxpayers by [S.I. 2015/1810](#) and for Welsh taxpayers by [S.I. 2019/201](#) (see section 237B(4A) and (4B)).