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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 1**

**Contributions**

**Tax relief on pension contributions paid to Chapter 1 new scheme unaffected**

**3.** In determining for the purposes of section 188 of FA 2004 (relief for contributions)<sup>(1)</sup> whether an individual is at any time an active member of a Chapter 1 new scheme, section 2(1) of PSPJOA 2022 (roll-back of remediable service to Chapter 1 legacy scheme) is to be ignored.

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**Commencement Information**

**II** [Reg. 3](#) in force at 6.4.2023, see [reg. 1\(2\)](#)

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<sup>(1)</sup> Section 188 was amended by paragraph 2 of Schedule 18, paragraph 7 of Schedule 19, and Part 3 of Schedule 27, to FA 2007 (c. 11), section 52(2) and (3) of FA 2013 (c. 29), and paragraph 13 of Schedule 7 to FA 2014 (c. 26).

**Changes to legislation:**

There are currently no known outstanding effects for the The Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) Regulations 2023, CHAPTER 1.