
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⁾.

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