
STATUTORY INSTRUMENTS

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 2

Annual allowance

Local government new schemes: final salary uplifts ignored in calculating pension input amount

14.—(1) A final salary uplift to which an individual is or may become entitled is to be ignored for the purposes of determining the individual’s pension input amounts for any pension input period.

(2) In this regulation “final salary uplift” means an increase in the benefits payable to the individual under regulations made by virtue of section 78(1) of PSPJOA 2022 (power of local government new scheme to pay final salary benefits in respect of remediable service).

(3) This regulation is to be treated as always having had effect.

Commencement Information

II [Reg. 14](#) in force at 6.4.2023, see [reg. 1\(2\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) Regulations 2023, Section 14.