
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 3

Benefits

Protected pension age in Chapter 1 legacy scheme unaffected by new scheme benefits election

16.—(1) Paragraph (2) applies for the purposes of determining whether the relevant protected pension age condition is met in relation to an individual and a Chapter 1 legacy scheme.

(2) The effect of any election made in relation to the individual by virtue of section 6 or 10 of PSPJOA 2022 (election for new scheme benefits under Chapter 1 legacy scheme) on the time at which benefits become payable under the scheme is to be ignored.

(3) In this regulation “the relevant protected pension age condition” means the condition in subparagraph (7)(a) of paragraph 22 of Schedule 36 to FA 2004 (protected pension age available under pension scheme⁽¹⁾ only if entitlement to all benefits under the scheme arises on the same date)⁽²⁾.

Commencement Information

II [Reg. 16](#) in force at 6.4.2023, see [reg. 1\(2\)](#)

⁽¹⁾ For the purposes of Part 4 of FA 2004 (c. 12), “pension scheme” is defined in section 150(1) of that Act.

⁽²⁾ Paragraph 22 of Schedule 36 was relevantly amended by paragraph 54(6) of Schedule 10 to FA 2005 (c. 7) and paragraph 43(2) of Schedule 23 to FA 2006 (c. 25); there are other amendments, but none are relevant.

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 16.