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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 4**

**Lifetime allowance charge**

**Reporting and payment by public service scheme of charges affected by rectification**

**33.**—(1) Paragraphs (3) to (5) apply where—

- (a) before the relevant time, a benefit crystallisation event takes place in relation to an individual in connection with the individual's entitlement under a Chapter 1 scheme or a judicial scheme to any remediable service benefits, and
- (b) a lifetime allowance charge, or any part of such a charge, that is charged in connection with the benefit crystallisation event is attributable to a relevant rectification provision.

(2) In paragraph (1) “the relevant time” means—

- (a) in relation to an individual's entitlement under a Chapter 1 scheme, the time at which section 2(1) of PSPJOA 2022 comes into force;
- (b) in relation to an individual's entitlement under a judicial scheme, the time at which a 2015 scheme election is made in respect of the individual.

(3) The relevant scheme administrator is not required, as a result of the effect of the relevant rectification provision, to amend any accounting-for-tax return previously made in respect of their liability for the charge.

(4) For the purposes of section 254(2) of FA 2004 (which specifies when a scheme administrator must account for tax to HMRC), the lifetime allowance charge, or the part of the lifetime allowance charge, mentioned in paragraph (1)(b) is to be taken to be charged on the relevant scheme administrator in the period following that in which the scheme administrator becomes aware of the effect of the relevant rectification provision on the lifetime allowance charge.

(5) An accounting-for-tax return for a period in which tax is to be treated by paragraph (4) as having been charged—

- (a) must be accompanied by a declaration by the relevant scheme administrator that the return accounts for tax that is attributable to the application of a relevant rectification provision,
- (b) must state whether a payment (“the previous payment”) in respect of the lifetime allowance charge has already been reported by the scheme administrator, or by the scheme administrator of a Chapter 1 new scheme, and
- (c) if so, must contain the following information—

- (i) the amount of the previous payment, the tax year to which it relates and the date on which the payment was made;
- (ii) the period covered by the accounting-for-tax return that included particulars of the previous payment;
- (iii) whether the previous payment was made by the scheme administrator or by the scheme administrator of a Chapter 1 new scheme;
- (iv) if the previous payment was made by the scheme administrator of a Chapter 1 new scheme, the pension scheme tax reference number of that scheme.

(6) In this regulation “the relevant scheme administrator” means the scheme administrator who (after taking into account the relevant rectification provisions) is liable under section 217(1) of FA 2004) for the lifetime allowance charge in question.

(7) For the purposes of this Chapter a lifetime allowance charge, or a part of such a charge, is “attributable” to a relevant rectification provision if it would not have been charged apart from the provision.

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**Commencement Information**

**II** Reg. 33 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 33.