
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 4

Lifetime allowance charge

Application required by schemes to reclaim overpayment resulting from rectification

34.—(1) Paragraphs (3) and (4) 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,
- (b) the relevant scheme administrator has (after taking into account regulation 32(3)) paid an amount of a lifetime allowance charge that arose in connection with the benefit crystallisation event, and
- (c) the amount paid is, as a result of the effect of a relevant rectification provision, greater than the amount owed in respect of the lifetime allowance charge.

(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) The relevant scheme administrator is entitled to a repayment of the excess mentioned in paragraph (1)(c) only on the making of an application.

[^{F1}(4A) The application must be made on or before 1st April 2027.]

(5) The application—

- (a) must be accompanied by—
 - (i) a declaration that the application is made by the scheme administrator;
 - (ii) a declaration as to the accuracy of the information contained in the application;
 - (iii) a declaration that the applicant understands the consequences of providing false information; and
- (b) must contain the following information—

- (i) the pension scheme name and tax reference number;
- (ii) the scheme administrator identity reference provided by HMRC;
- (iii) the name and national insurance number of the scheme member;
- (iv) the amount of the charge paid, the date on which, and the charge reference number under which, it was paid;
- (v) the pension scheme tax reference number of the scheme under which the scheme administrator reported and paid the amount of the charge to HMRC;
- (vi) the tax year and quarter covered by the accounting-for-tax return on which the charge was reported to HMRC;
- (vii) the revised amount of the lifetime allowance charge;
- (viii) the amount of tax being reclaimed;
- (ix) if a repayment is claimed, the amount and the account details to which repayment is to be made;
- (x) if a reallocation is claimed, that amount and the charge reference to which it is to be allocated.

(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.

Textual Amendments

F1 Reg. 34(4A) inserted (14.9.2023) by The Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) (No. 2) Regulations 2023 (S.I. 2023/912), regs. 1(2), **29** (with reg. 1(3))

Commencement Information

II Reg. 34 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 34.