
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 5

Individual protection 2016

Election for new scheme benefits under Chapter 1 scheme taken into account

37.—(1) An election under section 6 or 10 of PSPJOA 2022 (election for new scheme benefits under Chapter 1 legacy scheme) is to be treated for the purposes of determining an individual’s relevant amount under Part 2 of Schedule 4 to FA 2016 (individual protection 2016)(1) as having taken effect on 5 April 2016.

(2) Section 7(1)(b) and section 11(3)(b) and (4) of PSPJOA 2022 (time at which elections take effect) are subject to paragraph (1).

Commencement Information

11 [Reg. 37](#) in force at 6.4.2023, see [reg. 1\(2\)](#)

(1) [2016 c. 24](#). “FA 2016” is defined as the Finance Act [2016 \(c. 24\)](#) in section 103 of FA 2022. The “relevant amount” under Part 2 of Schedule 4 to FA 2016 may be found by carrying out the calculation found in paragraph 9(4) and (7) of that Schedule.

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 37.