
STATUTORY INSTRUMENTS

2023 No. 912

The Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) (No. 2) Regulations 2023

PART 1

Introductory

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) (No. 2) Regulations 2023.

(2) These Regulations come into force on 14th September 2023.

(3) These Regulations have effect so as to modify enactments in their application in relation to a relevant person⁽¹⁾.

Interpretation

2.—(1) In these Regulations—

“the 2023 Regulations” means the Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) Regulations 2023⁽²⁾;

“new scheme benefits election” means an election by virtue of section 6 or 10 of PSPJOA 2022⁽³⁾ (Chapter 1 scheme⁽⁴⁾: immediate or deferred choice to receive new scheme benefits);

“partnership pension account” has the meaning given in section 110(1) of PSPJOA 2022 (interpretation).

(2) Expressions used in these Regulations, unless otherwise provided, have the same meaning as in—

- (a) the 2023 Regulations, or
- (b) Part 4 of FA 2004⁽⁵⁾ (pension schemes etc.).

(1) “Relevant person” for these purposes is defined in section 11(3) of FA 2022, and “modifying” is defined in section 11(7) of that Act.

(2) [S.I. 2023/113](#) (referred to in these footnotes as “the 2023 Regulations”).

(3) [2022 c. 7](#). “PSPJOA 2022” is defined as the Public Service Pensions and Judicial Offices Act 2022 in section 11(7) of FA 2022.

(4) By virtue of regulation 2(2)(a), “Chapter 1 scheme” has the same meaning as in Chapter 1 of Part 1 of PSPJOA 2022 (see section 33(1) of that Act).

(5) [2004 c. 12](#).