
STATUTORY INSTRUMENTS

2023 No. 912

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

PART 3

Benefits

Lump sum unauthorised payment already paid: repayment of overpaid amount to scheme

19.—(1) Paragraph (2) applies where—

- (a) an individual has at any time been paid a lump sum under a Chapter 1 scheme, all or part of which, disregarding paragraph (2), is an unauthorised member payment⁽¹⁾,
- (b) the payment includes an amount (“the unauthorised member overpayment”) that, as a result of the operation of a relevant rectification provision, was not payable to the individual, and
- (c) the liability under section 14(5) of PSPJOA 2022 (pension benefits and lump sum benefits) owed to the scheme in respect of the unauthorised member overpayment has been discharged in full.

(2) The unauthorised member overpayment is to be treated as falling, and as always having fallen, within section 164(1) of FA 2004 (authorised member payments).

(1) By virtue of regulation 2(2)(b), “unauthorised member payment” is defined in section 160(2) of FA 2004, which was relevantly amended by paragraph 3 of Schedule 23 to FA 2006.