



Public Service Pensions and Judicial Offices Act 2022

2022 CHAPTER 7

PART 1

PUBLIC SERVICE PENSION SCHEMES

CHAPTER 2

JUDICIAL SCHEMES

Pension benefits and contributions: corrections

54 Transitional protection allowance

- (1) Subsection (2) applies where—
 - (a) a person (“P”) has remediable service in a judicial office,
 - (b) P’s employer (“the employer”) has paid P a transitional protection allowance, and
 - (c) a legacy scheme election is made in respect of P.
- (2) The appropriate person must pay to the employer an amount equal to—
 - (a) the amount of the transitional protection allowance, less
 - (b) an amount in respect of the income tax suffered by P that is attributable to the transitional protection allowance.
- (3) In subsection (2) “the appropriate person” means—
 - (a) P, or
 - (b) if P is deceased, P’s personal representatives.
- (4) In this section “transitional protection allowance” means an amount paid to a person, pursuant to an agreement between the person and the person’s employer, that the

Status: This is the original version (as it was originally enacted).

person should not accrue pensionable service under any judicial scheme after 31 March 2015.

- (5) A reference in this section to a person’s employer is to the person’s employer for the purposes of any judicial scheme of which the person is a member.