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*Status: Point in time view as at 06/04/2023.*

*Changes to legislation: There are currently no known outstanding effects for the The Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) Regulations 2023, Introductory Text. (See end of Document for details)*

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STATUTORY INSTRUMENTS

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**2023 No. 113**

**INCOME TAX  
CAPITAL GAINS TAX  
INHERITANCE TAX**

**The Public Service Pension Schemes (Rectification  
of Unlawful Discrimination) (Tax) Regulations 2023**

<i>Made</i>	- - - -	<i>2nd February 2023</i>
<i>Laid before the House of Commons</i>	- - - -	<i>6th February 2023</i>
<i>Coming into force</i>	- -	<i>6th April 2023</i>

The Treasury make these Regulations in exercise of the powers conferred by section 11 of the Finance Act 2022<sup>(1)</sup>.

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<sup>(1)</sup> 2022 c. 3. In these footnotes, FA followed by a year refers to the Finance Act of that year and F(No. 2)A followed by a year means the Finance (No. 2) Act of that year.

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