
STATUTORY INSTRUMENTS

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⁽¹⁾.

(1) [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.

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.