
STATUTORY INSTRUMENTS

2023 No. 113

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

PART 2

Modifications of Part 4 of the Finance Act 2004

CHAPTER 2

Annual allowance

Chapter 1 legacy schemes: effect of new scheme benefits election in first pension input period

12.—(1) Paragraph (2) applies where—

- (a) a new scheme benefits election is made in relation to the remediable service of an individual, and
- (b) as a result of the election, the pension input amount in respect of an arrangement under the relevant Chapter 1 legacy scheme for the retirement pension input period would (disregarding paragraph (2)) increase.

(2) For the purposes of determining the pension input amount of the individual in respect of the arrangement for the retirement pension input period, the individual is to be treated, on and after the coming into effect of the election, as entitled to the benefits determined by reference to the remediable service that the individual would have been entitled to if the election had not been made.

(3) In this regulation—

“new scheme benefits election” means an election under section 6 or 10 of PSPJOA 2022;

“relevant Chapter 1 legacy scheme” means the Chapter 1 legacy scheme under which the remediable service of the individual is pensionable service;

“retirement pension input period” means the pension input period ending in the tax year in which the new scheme benefits election comes into effect.

Commencement Information

11 [Reg. 12](#) in force at 6.4.2023, see [reg. 1\(2\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) Regulations 2023, Section 12.