
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 later pension input periods

13.—(1) Paragraph (2) applies where—

- (a) a new scheme benefits election is made in relation to the remediable service of an individual, and
- (b) at the beginning of the first post-retirement pension input period, the individual is entitled under an arrangement under the relevant Chapter 1 legacy scheme to—
 - (i) the present payment of benefits determined otherwise than by reference to the remediable service, and
 - (ii) the future payment of benefits determined by reference to the remediable service.

(2) For the purposes of determining the pension input amounts of the individual in respect of arrangements under the relevant Chapter 1 legacy scheme for the first post-retirement pension input period or any subsequent pension input period, the individual's rights to the benefits mentioned in paragraph (1)(b)(i) and the individual's rights to the benefits mentioned in paragraph (1)(b)(ii) are to be treated as arising under separate arrangements.

(3) In this regulation—

“the first post-retirement pension input period” means the pension input period of the individual immediately following the pension input period of the individual in which the new scheme benefits election comes into effect;

“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.