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STATUTORY INSTRUMENTS

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**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**

**Judicial schemes and local government schemes: administrative provisions relating to scheme pays**

**15.**—(1) Paragraph (2) applies where—

- (a) an individual's pension scheme input amount in relation to a judicial 2015 scheme for a tax year is determined by reference to the individual's remediable service rights under the scheme,
- (b) the individual has become liable for the annual allowance charge for the tax year (whether or not the liability has subsequently been discharged),
- (c) the scheme administrator of the judicial 2015 scheme—
  - (i) has, as a result of the receipt of a scheme pays notice, at any time become jointly and severally liable for any or all of the annual allowance charge (whether or not the liability has subsequently been discharged), or
  - (ii) has, in response to a request from the individual, at any time agreed to pay an amount in respect of the annual allowance charge (whether or not the amount has subsequently been paid),
- (d) an amount has been paid by the scheme administrator in respect of the individual's liability for the annual allowance charge for the tax year, and
- (e) the amount of the individual's liability for the annual allowance charge has reduced, as a result of a relevant rectification provision.

(2) The scheme administrator—

- (a) is not required to amend any accounting-for-tax return previously made in respect of the liability;
- (b) may reclaim from HMRC, only on the making of an application, the lower of—
  - (i) the amount by which the individual's liability reduced as a result of the relevant rectification provision, and
  - (ii) the amount paid by the scheme administrator in respect of the individual's liability for the annual allowance charge.

(3) Paragraph (4) applies where—

- (a) an individual's pension scheme input amount in relation to a local government new scheme for a tax year is determined by reference to the individual's remediable service rights under the scheme,
  - (b) the individual has become liable for the annual allowance charge for the tax year (whether or not the liability has subsequently been discharged),
  - (c) the scheme administrator of the local government new scheme—
    - (i) has, as a result of the receipt of a scheme pays notice, at any time become jointly and severally liable for any or all of the annual allowance charge (whether or not the liability has subsequently been discharged), or
    - (ii) has, in response to a request from the individual, at any time agreed to pay an amount in respect of the annual allowance charge (whether or not the amount has subsequently been paid),
  - (d) an amount has been paid by the scheme administrator in respect of the individual's liability for the annual allowance charge for the tax year, and
  - (e) the amount of the individual's liability for the annual allowance charge has reduced, as a result of the operation of regulation 14(1).
- (4) The scheme administrator—
- (a) is not required to amend any accounting-for-tax return previously made in respect of the liability;
  - (b) may reclaim from HMRC, only on the making of an application, the lower of—
    - (i) the amount by which the individual's liability reduced as a result of the operation of regulation 14(1), and
    - (ii) the amount paid by the scheme administrator in respect of the individual's liability for the annual allowance charge.
- [<sup>F1</sup>(4A) An application under paragraph (2)(b) or (4)(b) must be made on or before 1st April 2027.]
- (5) An application under paragraph (2)(b) or (4)(b) must contain the following information—
- (a) must be accompanied by—
    - (i) a declaration that the application is made by the scheme administrator;
    - (ii) a declaration as to the accuracy of the information contained in the application;
    - (iii) a declaration that the applicant understands the consequences of providing false information; and
  - (b) must contain the following information—
    - (i) the pension scheme name and tax reference number;
    - (ii) the scheme administrator identity reference provided by HMRC;
    - (iii) the name and national insurance number of the individual scheme member;
    - (iv) the amount of the charge paid, the date on which, and the charge reference number under which, it was paid;
    - (v) the pension scheme tax reference number of the scheme under which the scheme administrator reported and paid the amount of the charge to HMRC;
    - (vi) the tax year and quarter covered by the accounting-for-tax return on which the charge was reported to HMRC;
    - (vii) the revised amount of the tax charge;
    - (viii) the amount of tax being reclaimed;

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**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 15. (See end of Document for details)

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- (ix) if a repayment is claimed, the amount and the details of the bank account to which repayment is to be made;
- (x) if a reallocation is claimed, the amount and the charge reference to which it is to be allocated.

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**Textual Amendments**

- F1** Reg. 15(4A) inserted (14.9.2023) by The Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) (No. 2) Regulations 2023 (S.I. 2023/912), regs. 1(2), 27 (with reg. 1(3))
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**Commencement Information**

- I1** Reg. 15 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 15.