
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 3

Benefits

Protected pension age in Chapter 1 new scheme unaffected by roll-back

17.—(1) Paragraph (2) applies for the purposes of determining whether the relevant protected pension age condition is met in relation to an individual and a Chapter 1 new scheme.

(2) The effect, in relation to the individual, of section 2(1) of PSPJOA 2022 (roll-back of remediable service to Chapter 1 legacy scheme) on the existence of any actual or prospective right under the scheme immediately before 4 November 2021 is to be ignored.

(3) In this regulation “the relevant protected pension age condition” means the condition in subparagraph (3)(a) of paragraph 23ZB of Schedule 36 to FA 2004 (protected pension age available under pension scheme only if individual has right under scheme immediately before 4 November 2021)(1).

(1) Paragraph 23ZB of Schedule 36 was inserted by section 10(5) of FA 2022 (c. 3).