
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

Pension commencement lump sum: additional lump sum paid to member

18.—(1) Paragraph (2) applies where—

- (a) as a result of a relevant rectification provision, an amount by way of lump sum (“the additional lump sum”) has become payable to an individual under a pension scheme, and
- (b) the additional lump sum—
 - (i) is paid to the individual after the end of the period specified in paragraph 1(1)(c) of Schedule 29 to FA 2004 (time period within which pension commencement lump sum(1) must be paid)(2),
 - (ii) could not reasonably have been paid within that period, and
 - (iii) would, if it had been paid within that period, have been a pension commencement lump sum.

(2) The additional lump sum is a pension commencement lump sum.

Commencement Information

II Reg. 18 in force at 6.4.2023, see [reg. 1\(2\)](#)

(1) A “pension commencement lump sum” is defined in paragraph 1 of Schedule 29 to FA 2004.
(2) Paragraph 1 of Schedule 29 was relevantly amended by paragraph 11 of Schedule 20 to FA 2007 (c. 11), paragraph 24 of Schedule 16 to FA 2011 (c. 11), paragraph 21(2) of Schedule 5 to FA 2021 (c. 26), and by S.I. 2006/572; there are other amendments but none are relevant.

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 18.