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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 3**

**Benefits**

**Serious ill-health lump sum: additional lump sum paid to member**

**22.**—(1) Paragraphs (2) and (3) apply where—

- (a) an individual has been paid a serious ill-health lump sum in respect of an arrangement<sup>(1)</sup>,
- (b) as a result of a relevant rectification provision, the individual has acquired rights under the arrangement (“the retrospective entitlement”),
- (c) the individual is paid a lump sum (“the top-up SIHLS”) in respect of that arrangement which, disregarding paragraph 4(1)(ca) of Schedule 29 to FA 2004 (requirement that lump sum extinguish uncrystallised rights), would be a serious ill-health lump sum in respect of that arrangement, and
- (d) the top-up SIHLS extinguishes the retrospective entitlement.

(2) The top-up SIHLS is to be treated as a serious ill-health lump sum.

(3) Regulation 3 of RPS(AP)R 2009 (commutation payments) does not apply in relation to the payment.

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**Commencement Information**

**II** [Reg. 22](#) in force at 6.4.2023, see [reg. 1\(2\)](#)

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(1) For the purposes of Part 4 of FA 2004, “arrangement” is defined in section 152(1) of that Act.

**Status:**

Point in time view as at 06/04/2023.

**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 22.