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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**

**Pension commencement lump sum already paid: status of overpaid amount unaffected**

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

- (a) an individual has at any time been paid a pension commencement lump sum, and
- (b) as a result of a relevant rectification provision, the payment includes an amount (“the overpaid lump sum amount”) which (disregarding this regulation) has ceased to be a pension commencement lump sum.

(2) The overpaid lump sum amount is to be treated as, and is to be treated as always having been, a pension commencement lump sum.

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**Commencement Information**

**II** [Reg. 29](#) 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 29.