
Status: Point in time view as at 14/09/2023.

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 41. (See end of Document for details)

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 6

Fixed protection 2016

Final salary uplift under local government scheme ignored

41.—(1) Any increase in an individual's rights as a result of regulations made under section 78(1) of PSPJOA 2022 (final salary benefits in local government schemes) is to be ignored for the purposes of sub-paragraph (1)(b) of paragraph 4 of Schedule 4 to FA 2016 (protection-cessation events: benefit accrual).

(2) This regulation is treated as always having had effect.

Commencement Information

11 [Reg. 41](#) in force at 6.4.2023, see [reg. 1\(2\)](#)

Status:

Point in time view as at 14/09/2023.

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 41.