
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 7

Transfers

Transfers from PPA in accordance with PSPJOA 2022 treated as recognised transfers

43.—(1) Any relevant PPA transfer, to the extent that it would otherwise not be a recognised transfer, is to be treated as a recognised transfer.

(2) In paragraph (1) “relevant PPA transfer” means—

- (a) a transfer of sums or assets held for the purposes of a partnership pension account to a Chapter 1 scheme in accordance with regulations made under section 5(1) of PSPJOA 2022 (election for retrospective provision to apply to opted-out service), or
- (b) a transfer of sums or assets held for the purposes of a partnership pension account to a judicial scheme for the purposes of complying with section 41 of that Act (requirement to transfer and surrender PPA rights).

(3) In this regulation “recognised transfer” has the meaning given by section 169 of FA 2004 (recognised transfers)(**1**).

(1) Section 169 has been amended by paragraphs 36 and 64 of Schedule 10 to FA 2005 (c. 7), paragraphs 62 and 66 of Schedule 16 to FA 2011 (c. 11), section 53(2) to (7) of FA 2013 (c. 29), paragraph 23 of Schedule 7 to FA 2014 (c. 26), paragraphs 5, 8 and 92 of Schedule 1, and paragraph 4 of Schedule 2, to the Taxation of Pensions Act 2014 (c. 30) and paragraphs 12 and 13 of Schedule 4 to FA 2017.