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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 2**

**Annual allowance**

**Annual provision of information by scheme administrator to member**

**6.** Regulation 14A of RPS(PI)R 2006 (annual allowance: annual provision of information by scheme administrator to member)<sup>(1)</sup> has effect as if—

- (a) in paragraph (4), after “(5)” there were inserted “, (5A)”;
- (b) after paragraph (5) there were inserted—
  - “(5A) Paragraph (5B) applies where—
    - (a) the relevant tax year is 2022-2023,
    - (b) the registered pension scheme is a Chapter 1 scheme, and
    - (c) the member has any remediable service in any earlier tax year.
  - (5B) The scheme administrator must provide the member with the pension savings statement for that tax year no later than the rectification deadline.”;
- (c) after paragraph (6) there were inserted—
  - “(6ZA) Paragraph (6ZC) applies where—
    - (a) an individual is a member of a Chapter 1 scheme or a judicial scheme,
    - (b) the aggregate of the member’s pension input amounts for a pension input period changes as a result of the operation of a relevant rectification provision, and
    - (c) either—
      - (i) the conditions in paragraph (1)(a) and (b) are met in relation to the member and the pension input period, or
      - (ii) the member has already been provided with a pension savings statement for the tax year in which the pension input period ends.
  - (6ZB) Paragraph (6ZC) also applies where—
    - (a) an individual is a member of a local government new scheme,

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<sup>(1)</sup> Regulation 14A was inserted by [S.I. 2011/1797](#) and was amended by paragraph 88 of Schedule 1 to the Taxation of Pensions Act 2014, [S.I. 2016/308](#), [S.I. 2017/11](#), [S.I. 2018/5](#) and [S.I. 2022/392](#).

*Status: Point in time view as at 14/09/2023.*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 6. (See end of Document for details)*

- (b) the member has already been provided with a pension savings statement for the tax year in which the pension input period ends, and
  - (c) the pension input amount shown on that pension savings statement is incorrect because the aggregate of the individual's pension input amounts for a pension input period has changed as a result of the operation of regulation 14(1) of the Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) Regulations 2023.
- (6ZC) The scheme administrator—
- (a) is not required to amend, so as to reflect the change, any pension savings statement previously provided under paragraph (1) relating to the member and the pension input period;
  - (b) must, no later than the rectification deadline, provide the individual with a statement (a “pension savings statement”) containing the information specified in paragraph (2) (whether or not the individual has previously been provided under paragraph (1) with a statement relating to the pension input period).
- (6ZD) Subject to paragraph (6ZE), “the rectification deadline”, in relation to a member of a Chapter 1 scheme, a judicial scheme or a local government new scheme, is 6th October 2024.
- (6ZE) Where the Chapter 1 scheme is a Chapter 1 legacy scheme and the member is a pensioner or deceased member, “the rectification deadline” is the later of 6th October 2024 and the end of the period of six months beginning with—
- (a) the date on which an election under section 6 of PSPJOA 2022 is made in respect of the member, or
  - (b) where no such election is made, the end of the section 6 election period.
- (6ZF) For the purposes of paragraph (6ZE) the member is a “pensioner or deceased member” if an election under section 6 of PSPJOA 2022 (immediate choice to receive new scheme benefits) has been made, or is capable of being made, in respect of them.
- (6ZG) In this regulation and regulation 14B—
- “Chapter 1 legacy scheme” has the same meaning as in Chapter 1 of Part 1 of PSPJOA 2022;
  - “Chapter 1 scheme” has the same meaning as in Chapter 1 of Part 1 of PSPJOA 2022;
  - “judicial scheme” has the same meaning as in Chapter 2 of Part 1 of PSPJOA 2022;
  - “local government new scheme” has the same meaning as in Chapter 3 of Part 1 of PSPJOA 2022;
  - “PSPJOA 2022” means the Public Service and Judicial Offices Act 2022;
  - “the rectification deadline” has the meaning given in paragraphs (6ZD) to (6ZF);
  - “relevant rectification provision” means any of the following provisions of PSPJOA 2022—
- (a) section 2(1) of PSPJOA 2022 (roll-back of remediable service to Chapter 1 legacy scheme);
  - (b) section 6(5) of PSPJOA 2022 (effect of making new scheme benefits election in respect of pensioner or deceased member of Chapter 1 legacy scheme);
  - (c) section 45(2) of PSPJOA 2022 (effect of making 2015 scheme election in respect of person with remediable service in judicial office);

“remediable service” has the same meaning as in Chapter 1 of Part 1 of PSPJOA 2022;

“section 6 election period” has the same meaning as in Chapter 1 of Part 1 of PSPJOA 2022.”.

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**Commencement Information**

**II** [Reg. 6](#) 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 6.