
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 2

Annual allowance

Provision of information by scheme administrator to member on request

7. Regulation 14B of RPS(PI)R 2006 (annual allowance: provision of information to member on request)⁽¹⁾ has effect as if—

- (a) in paragraph (1), in the second sentence, for “and (3)” there were substituted “to [F¹(9)]”;
- (b) after paragraph (2) there were inserted—
 - “(2A) Paragraph (2B) 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.
 - (2B) The scheme administrator must provide the member with the information requested under paragraph (1) before—
 - (a) the end of the period of three months beginning with the receipt of the request, or
 - (b) if later, the rectification deadline.”;
- (c) in paragraph (3), in sub-paragraph (b), after paragraph (ii) there were inserted—
 - “, or
 - (iii) where the conditions mentioned in sub-paragraph (4) are met, the rectification deadline.”;
- (d) after paragraph (3) there were inserted—
 - “(4) The conditions referred to in paragraph (3)(b)(iii) are—
 - (a) that the relevant tax year is 2022-2023,
 - (b) that the registered pension scheme is a Chapter 1 scheme, and
 - (c) that the member has any remediable service in any earlier tax year.
 - (5) Paragraph (6) applies where—

(1) Regulation 14B was inserted by [S.I. 2011/1797](#) and was amended by paragraph 89 of Schedule 1 to the Taxation of Pensions Act 2014.

- (a) a member is sent a statement containing information in response to a request under paragraph (1), and
- (b) after the statement is sent, either—
 - (i) the aggregate of the member’s pension input amounts for the relevant pension input period changes as a result of the operation of a relevant rectification provision, or
 - (ii) the pension input amount shown on that pension savings statement is incorrect because the aggregate of the individual’s pension input amounts for the relevant 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.
- (6) The scheme administrator must, before the rectification deadline, provide the member with a revised statement containing updated information.
- (7) Paragraph (9) applies where—
 - (a) a member makes a request under paragraph (1), and
 - (b) after the request is made, but before the member is sent a statement in response to the request, the aggregate of a member’s pension input amounts for a pension input period changes as a result of the operation of a relevant rectification provision.
- (8) Paragraph (9) also applies where—
 - (a) the aggregate of a member’s pension input amounts for a pension input period changes as a result of the operation of a relevant rectification provision, and
 - (b) subsequently, the member makes a request under paragraph (1).
- (9) The scheme administrator must provide the member with the information requested before—
 - (a) the end of the period of six months beginning with the receipt of the request, or
 - (b) if later, the rectification deadline.”.

Textual Amendments

- F1** Word in [reg. 7\(a\)](#) substituted (14.9.2023) by [The Public Service Pension Schemes \(Rectification of Unlawful Discrimination\) \(Tax\) \(No. 2\) Regulations 2023 \(S.I. 2023/912\)](#), regs. 1(2), **22** (with [reg. 1\(3\)](#))
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Commencement Information

- I1** [Reg. 7](#) 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 7.