
STATUTORY INSTRUMENTS

2023 No. 912

The Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) (No. 2) Regulations 2023

PART 3

Benefits

Trivial commutation lump sum death benefit: lump sum already paid

10.—(1) Paragraph (2) applies where—

- (a) an individual has been paid a lump sum that, disregarding the relevant rectification provisions, is a trivial commutation lump sum death benefit⁽¹⁾, and
- (b) as a result of the operation of a relevant rectification provision, the condition in paragraph 20(1A)(b) of Schedule 29 to FA 2004 (extinguishment of rights) has ceased to be met in relation to the lump sum.

(2) The lump sum is treated as, and is treated as always having been, a trivial commutation lump sum death benefit.

⁽¹⁾ By virtue of regulation 2(2)(b), “trivial commutation lump sum death benefit” is defined in paragraph 20 of Schedule 29 to FA 2004. Paragraph 29 was amended by paragraph 6 of Schedule 18 to FA 2011 and paragraph 74 of Schedule 1 to the Taxation of Pensions Act 2014.