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STATUTORY INSTRUMENTS

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**2023 No. 912**

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

**PART 3**

**Benefits**

**Reduction of scheme pension where pension credit adjusted**

**12.**—(1) Paragraph (2) applies where—

- (a) a relevant pension credit member has become entitled to a scheme pension<sup>(1)</sup>,
- (b) the pension credit of that member is adjusted by provision made under section 19 or 57 of PSPJOA 2022 (pension credit members), and
- (c) as a result of that adjustment, the rate of the scheme pension payable to that member reduces.

(2) The reduction in the rate of the scheme pension does not prevent it from meeting the condition in paragraph 2(3)(b) of Schedule 28 to FA 2004 (requirement that rate of scheme pension does not reduce)<sup>(2)</sup>.

(3) In this regulation, “relevant pension credit member” has the meaning given in section 19(2) or 57(2) of PSPJOA 2022, as the case may be.

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(1) By virtue of regulation 2(2)(b), “scheme pension” is defined in paragraph 2 of Schedule 28 to FA 2004.

(2) Paragraph 2 of Schedule 28 was amended by paragraph 64(1) of Schedule 10, and Part 4 of Schedule 11, to FA 2005, paragraph 20 of Schedule 23 to FA 2006, paragraphs 7(1) and (2) and 24(3) of Schedule 20 to FA 2007, section 20(1) to (4) of FA 2016, and by [S.I. 2007/493](#).