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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**

**Lifetime allowance excess lump sum already paid: repayment of overpaid amount**

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

- (a) an individual has at any time been paid a lifetime allowance excess lump sum under a Chapter 1 scheme,
- (b) the payment includes an amount (“the overpaid excess lump sum”) that, as a result of the operation of a relevant rectification provision, was not payable to the individual, and
- (c) the liability under section 14(5) of PSPJOA 2022 (pension benefits and lump sum benefits) owed to the scheme in respect of the overpaid excess lump sum has been discharged in full.

(2) The amount crystallised by the benefit crystallisation event in connection with the individual’s entitlement to the lifetime allowance excess lump sum is to be treated as not including, and as never having included, the overpaid excess lump sum.