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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**

**Additional lifetime allowance excess lump sum: age of individual**

**18.**—(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) as a result of the operation of a relevant rectification provision the individual is entitled to a new lifetime allowance excess lump sum, or to an increased amount of the original lifetime allowance excess lump sum (“the new lump sum”), and
- (c) the individual no longer meets the condition in paragraph 11(e) of Schedule 29 to FA 2004 (lump sum paid when member under 75).

(2) The condition in paragraph 11(e) of Schedule 29 to FA 2004 is to be treated as met in respect of the new lump sum.