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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 5**

**Amendments to the Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) Regulations 2023**

**Amendments to the Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) Regulations 2023**

**28.** In regulation 26 (serious ill-health lump sum<sup>(1)</sup>): additional lump sum paid for deceased member)—

(a) for paragraph (2) substitute—

“(2) The payment is to be treated as a serious ill-health lump sum paid to P under a registered pension scheme.”;

(b) omit paragraph (5).

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(1) By virtue of regulation 2(2)(b), “serious ill-health lump sum” is defined in paragraph 4 of Schedule 29 to FA 2004. Paragraph 4 was amended by paragraphs 23 and 28 of Schedule 16 to FA 2011 and paragraph 1(1) and (3) to (5) of Schedule 5 to FA 2016.