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STATUTORY INSTRUMENTS

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**2012 No. 764**

**The Postal Services Act 2011 (Taxation) Regulations 2012**

**PART 3**

**Income Tax**

**CHAPTER 2**

Continued application of “A day” transitional provisions after the Accrued Rights Transfer

**Transitional protection in relation to dependants’ scheme pension limit to continue after the Accrued Rights Transfer**

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

- (a) a member of the RMPP in respect of whom a dependants’ scheme pension is payable was actually entitled to one or more relevant existing pensions, as defined in paragraph 10(2) of Schedule 36, under that scheme on 5th April 2006; and
- (b) the Accrued Rights Transfer has taken place.

(2) The transitional protection afforded by article 24 (disapplication of dependants’ scheme pension limit) of the Transitional Provisions Order applies to a dependants’ scheme pension payable under the new public scheme in respect of that member.