
STATUTORY INSTRUMENTS

2012 No. 764

The Postal Services Act 2011 (Taxation) Regulations 2012

PART 3

Income Tax

CHAPTER 3

Miscellaneous provisions

Provision in relation to double taxation relief arrangements

23.—(1) Paragraph (2) applies where—

- (a) immediately prior to the Accrued Rights Transfer a member of the RMPP had pensionable service in respect of the period prior to 1st October 1969;
- (b) at any time after the Accrued Rights Transfer the recipient of a pension in respect of that member is resident outside the United Kingdom in a country which has entered into a double taxation relief arrangement with the United Kingdom; and
- (c) as a result of the Transfer, there has been a change to the tax treatment of the pension payable in respect of that member in the new scheme under that double taxation relief arrangement.

(2) The tax charged under Chapter 5A (pensions under registered pension schemes) of Part 9 of the Income Tax (Earnings and Pensions) Act 2003⁽¹⁾ in respect of the member's pension under the new public scheme must not exceed the tax which would have been charged in respect of that pension under that section had the pension been paid by the RMPP.

(3) For the purposes of this regulation, a “double taxation relief arrangement” means an arrangement that has effect under section 2(1) of the Taxation (International and Other Provisions) Act 2010⁽²⁾.

(1) 2003 c.1. Chapter 5A was inserted into Part 9 by paragraphs 1 and 6 of Schedule 31 to the Finance Act 2004 (c. 12).

(2) 2010 c. 8.