
STATUTORY INSTRUMENTS

2012 No. 764

The Postal Services Act 2011 (Taxation) Regulations 2012

PART 3

Income Tax

CHAPTER 1

Transfer of Accrued Rights from the RMPP to the new public scheme

New public scheme to be treated as a registered pension scheme

7. The new public scheme is to be treated as a registered pension scheme for the purposes of Part 4.