



# Postal Services Act 2011

## 2011 CHAPTER 5

### PART 2

#### ROYAL MAIL PENSION PLAN

##### *Supplementary provisions*

## 23 Taxation

- (1) The Treasury may by regulations make provision for varying the way in which any relevant tax would, apart from the regulations, have effect in relation to—
  - (a) a new public scheme,
  - (b) members of a new public scheme, or
  - (c) a fund within section 21(1)(c).
- (2) Regulations under subsection (1) may include provision for treating a new public scheme as a registered pension scheme.
- (3) The Treasury may by regulations make provision for varying the way in which any relevant tax would, apart from the regulations, have effect in relation to, or in connection with, anything done in relation to—
  - (a) the RMPP, or
  - (b) any members of the RMPP,by or under, or in consequence of, an order made under this Part.
- (4) Regulations under subsection (1) or (3) may include provision for any of the following—
  - (a) a tax provision not to apply or to apply with modifications,
  - (b) anything done to have or not to have a specified consequence for the purposes of a tax provision, and
  - (c) the withdrawal of relief and the charging of a relevant tax.

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- (5) Provision made by regulations under subsection (1) or (3), other than provision withdrawing a relief or charging a relevant tax, may have retrospective effect.
- (6) The Treasury may by regulations make provision, in relation to qualifying accounting periods, for extinguishing such losses made in a trade as they consider are attributable to deductions made for, or in connection with, contributions in respect of qualifying members of the RMPP.
- (7) A “qualifying” accounting period is one beginning on or after the date (“the trigger date”) on which an order under section 17 is made establishing a new public scheme or transferring qualifying accrued rights to a new public scheme.
- (8) Regulations under subsection (6) have effect only if the company whose losses are extinguished is wholly owned by the Crown (within the meaning of Part 1) on the day before the trigger date.
- (9) In this section—
  - “relevant tax” means—
    - (a) income tax,
    - (b) capital gains tax,
    - (c) corporation tax,
    - (d) inheritance tax,
    - (e) stamp duty and stamp duty reserve tax, and
    - (f) stamp duty land tax,
  - “registered pension scheme” has the same meaning as in Part 4 of the Finance Act 2004,
  - “tax provision” means any provision made by or under an enactment relating to a relevant tax.

#### Commencement Information

**II** [S. 23](#) in force at 1.10.2011 by [S.I. 2011/2329](#), [art. 3](#)

## 24 Information

- (1) The [<sup>F1</sup>Minister for the Civil Service or the] Secretary of State may by order make provision for requiring any prescribed person to disclose any information (whether in the form of a document or otherwise) to the [<sup>F1</sup>Minister for the Civil Service or the] Secretary of State for any purpose of this Part.
- (2) Information that—
  - (a) relates to pensions or other benefits under the RMPP or a new public scheme, or
  - (b) relates to the administration of the RMPP or a new public scheme in respect of those pensions or other benefits,
 may be shared among relevant persons for the purpose of facilitating the administration of the RMPP or new public scheme.
- (3) “Relevant persons” means—
  - [<sup>F2</sup>(za) the Minister for the Civil Service,]
  - (a) the Secretary of State,

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- (b) any person who administers, or exercises functions under, a new public scheme,
  - (c) the trustee of the RMPP,
  - (d) any person who exercises functions on behalf of the trustee of the RMPP, or
  - (e) any person who is or has been an employer of a qualifying member of the RMPP.
- (4) In the event that a section of the RMPP is constituted as a separate pension scheme the members of which consist of or include persons who are qualifying members of the RMPP—
- (a) any reference in subsection (2) to the RMPP includes that separate pension scheme, and
  - (b) any reference in subsection (3) to the trustee of the RMPP includes the trustees or managers of that separate pension scheme.

#### Textual Amendments

- F1** Words in [s. 24\(1\)](#) inserted (2.4.2014) by [The Transfer of Functions \(Royal Mail Pension Plan\) Order 2014 \(S.I. 2014/500\)](#), arts. 1(2), [5\(5\)\(a\)](#) (with art. 4)
- F2** [S. 24\(3\)\(za\)](#) inserted (2.4.2014) by [The Transfer of Functions \(Royal Mail Pension Plan\) Order 2014 \(S.I. 2014/500\)](#), arts. 1(2), [5\(5\)\(b\)](#) (with art. 4)

#### Modifications etc. (not altering text)

- C1** [S. 24](#) functions made exercisable concurrently (2.4.2014) by [The Transfer of Functions \(Royal Mail Pension Plan\) Order 2014 \(S.I. 2014/500\)](#), arts. 1(2), [2\(2\)\(a\)\(iv\)](#) (with art. 4)

#### Commencement Information

- I2** [S. 24](#) in force at 1.10.2011 by [S.I. 2011/2329](#), art. 3

## 25 Orders and regulations

- (1) Before making—
- (a) an order under section 17 that contains provision establishing a new public scheme or transferring qualifying accrued rights to a new public scheme, or
  - (b) any order under any other provision of this Part,
- the [<sup>F3</sup>Minister for the Civil Service or the] Secretary of State must consult the trustee of the RMPP and a Royal Mail company (within the meaning of Part 1).
- (2) The [<sup>F4</sup>Minister for the Civil Service or the] Secretary of State may not make an order under any provision of this Part (apart from section 24) unless the Treasury have consented to its making.
- (3) Any order under this Part is subject to negative resolution procedure.
- (4) Any order under this Part may provide for it (or any of its provisions) to come into force on a specified day.
- (5) A “specified day” means a day specified in an order made by the [<sup>F5</sup>Minister for the Civil Service or the] Secretary of State under this subsection (and different days may be specified for different purposes).

Subsections (1) to (3) do not apply to an order under this subsection.

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- (6) A statutory instrument containing regulations under section 23 is subject to annulment in pursuance of a resolution of the House of Commons.
- (7) Nothing in any provision of this Part that authorises the inclusion of any particular kind of provision in any order, regulations or scheme is to be read as restricting the generality of the provision that may be included in the order, regulations or scheme.

#### Textual Amendments

- F3** Words in s. 25(1) inserted (2.4.2014) by [The Transfer of Functions \(Royal Mail Pension Plan\) Order 2014 \(S.I. 2014/500\)](#), arts. 1(2), **5(6)** (with art. 4)
- F4** Words in s. 25(2) inserted (2.4.2014) by [The Transfer of Functions \(Royal Mail Pension Plan\) Order 2014 \(S.I. 2014/500\)](#), arts. 1(2), **5(6)** (with art. 4)
- F5** Words in s. 25(5) inserted (2.4.2014) by [The Transfer of Functions \(Royal Mail Pension Plan\) Order 2014 \(S.I. 2014/500\)](#), arts. 1(2), **5(6)** (with art. 4)

#### Modifications etc. (not altering text)

- C2** S. 25 functions made exercisable concurrently (2.4.2014) by [The Transfer of Functions \(Royal Mail Pension Plan\) Order 2014 \(S.I. 2014/500\)](#), arts. 1(2), **2(2)(a)(v)** (with art. 4)

#### Commencement Information

- I3** S. 25 in force at 1.10.2011 by [S.I. 2011/2329](#), **art. 3**

## 26 Interpretation of Part 2

- (1) In this Part—

“active member” has the meaning given by section 124(1) of the Pensions Act 1995,

“company” means any body corporate,

“deferred member” has the meaning given by section 124(1) of the Pensions Act 1995,

“enactment” includes an enactment whenever passed or made,

“member” has the meaning given by section 124(1) of the Pensions Act 1995,

“money purchase benefits” has the meaning given by section 181 of the Pension Schemes Act 1993,

“new public scheme” has the meaning given by section 17,

“occupational pension scheme” has the meaning given by section 1 of the Pension Schemes Act 1993,

“pensionable service” has the meaning given by section 124(1) of the Pensions Act 1995,

“pension credit right” has the meaning given by section 124(1) of the Pensions Act 1995,

[<sup>F6</sup>“prescribed” means—

a in section 22(3), specified in, or determined in accordance with, an order made by the Secretary of State;

b elsewhere in this Part, specified in, or determined in accordance with, an order made by the Minister for the Civil Service or the Secretary of State,]

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“qualifying accrued rights”, in relation to qualifying members of the RMPP, has the meaning given by section 16,

“qualifying member of the RMPP” has the meaning given by section 16,

“the qualifying time” has the meaning given by section 16,

“the RMPP” has the meaning given by section 16.

(2) Any reference in this Part to amending the RMPP includes—

- (a) amending the trust deed or rules of the RMPP or any other instrument relating to the constitution, management or operation of the RMPP, and
- (b) amending any instrument relating to the provision of financial support to or in relation to the RMPP.

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#### Textual Amendments

**F6** Words in s. 26(1) substituted (2.4.2014) by [The Transfer of Functions \(Royal Mail Pension Plan\) Order 2014 \(S.I. 2014/500\)](#), arts. 1(2), [5\(7\)](#) (with art. 4)

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#### Commencement Information

**I4** S. 26 in force at 1.10.2011 by [S.I. 2011/2329](#), [art. 3](#)

**Changes to legislation:**

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