STATUTORY INSTRUMENTS

2006 No. 745

The Taxation of Pension Schemes (Consequential Amendments) Order 2006

PART 1

Consequential Amendments to Primary Legislation

Amendment of the Telecommunications Act 1984

2. In section 72(3) of the Telecommunications Act 1984 (tax provisions) (**1**) substitute—

"(3) Where, in the discharge of any liability which is vested in the successor company by this Act, the successor company makes payments—

(a) to an occupational pension scheme,

(b) with a view to the provision of benefits authorised under Chapter 3 of Part 4 of the Finance Act 2004, and

(c) for persons who are employees of the Post Office,

the Taxes Acts shall have effect in relation to those payments as if those persons were employees of the successor company and in this subsection expressions which are used in Part 4 of the Finance Act 2004 have the same meanings as in that Part.".

(**1**) 1984 c. 12. Section 72(3) was amended by paragraph 32 of Schedule 29 to the Income and Corporation Taxes Act 1988 (c 1).