

# Overseas Superannuation Act 1991

#### **1991 CHAPTER 16**

An Act to authorise the making of schemes under section 2 of the Overseas Pensions Act 1973 for the provision of pensions, allowances and gratuities to or in respect of persons who have contributed to the Oversea Superannuation Scheme; to provide for that Scheme and the regulations under it to have effect as if they together constituted a scheme made under that section; and for purposes connected therewith.

[27th June 1991]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

## 1 Application of Overseas Pensions Act 1973 to the Oversea Superannuation Scheme.

- (1) Section 2 of the MIOverseas Pensions Act 1973 (power of Secretary of State to make superannuation schemes as respects certain overseas service etc) shall be amended in accordance with the following provisions of this section.
- (2) In subsection (2) (persons to whom the section applies) the word "and" immediately preceding Word in paragraph (d) is hereby repealed and at the end of that paragraph there shall be added the words "and

persons who are contributing or who have contributed to the Oversea Superannuation Scheme, whether before or after the coming into force of this paragraph."

- (3) After subsection (4) there shall be inserted—
  - "(4A) The provisions of the Oversea Superannuation Scheme and of the regulations made under it shall, with the necessary adaptations and modifications, have effect as from the coming into force of this subsection as if they together constituted a scheme made under this section."

Changes to legislation: There are currently no known outstanding effects for the Overseas Superannuation Act 1991. (See end of Document for details)

(4) In subsection (5) (references to schemes made under section 2 to include references to schemes having effect, by virtue of subsection (3) or (4), as if so made) for the words "or (4)" there shall be substituted the words ", (4) or (4A)".



F12 Continuation of tax exemption for non-resident pensioners.

#### **Textual Amendments**

F1 S. 2 repealed (6.4.2003 with effect in accordance with s. 723(1)(a)(b)) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), s. 723, Sch. 8 Pt. 1 (with Sch. 7)

#### 3 Short title and commencement.

- (1) This Act may be cited as the Oversea Superannuation Act 1991.
- (2) This Act shall come into force after the expiration of the period of two months beginning with the date on which it is passed.

### **Changes to legislation:**

There are currently no known outstanding effects for the Overseas Superannuation Act 1991.