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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2006, Paragraph 32. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 23

#### PENSION SCHEMES ETC: MISCELLANEOUS

##### *Overseas pension schemes: extension of migrant member relief*

- 32 (1) Paragraph 4 of Schedule 33 (meaning of “relevant migrant member”) is amended as follows.
- (2) The existing provision becomes sub-paragraph (1).
- (3) After that provision insert—
- “(2) The Commissioners for Her Majesty's Revenue and Customs may by regulations provide that, in circumstances prescribed by the regulations, paragraphs (a), (b) and (c) of sub-paragraph (1) have effect as if the references in those paragraphs to the pension scheme were to either the pension scheme or such other pension scheme as is prescribed by the regulations.
- (3) Regulations under sub-paragraph (2) may include provision having effect in relation to times before they are made.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 32.