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**Changes to legislation:** There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 93. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 1

#### PENSION FLEXIBILITY ETC

#### PART 7

##### OVERSEAS PENSIONS

- 93 (1) Section 251 of FA 2004 (regulations about the provision of information) is amended as follows.
- (2) In subsection (4)—
- (a) omit the “or” at the end of paragraph (a), and
  - (b) after paragraph (b) insert—
    - “(c) requiring scheme administrators of registered pension schemes to provide information of a prescribed description to scheme managers of qualifying recognised overseas pension schemes, or
    - (d) requiring members or former members of a relevant non-UK pension scheme to provide information to the scheme administrators, or scheme managers, of registered pension schemes or other relevant non-UK pension schemes.”
- (3) In subsection (6) at the end insert “; and “relevant non-UK scheme” has the meaning given by paragraph 1 of Schedule 34 ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 93.