
Changes to legislation: There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 94. (See end of Document for details)

SCHEDULES

SCHEDULE 1

PENSION FLEXIBILITY ETC

PART 7

OVERSEAS PENSIONS

94 In paragraph 5 of Schedule 33 to FA 2004 (conditions for scheme to be qualifying overseas pension scheme include condition that manager has undertaken to comply with prescribed benefit crystallisation information requirements) after sub-paragraph (2) insert—

“(2A) In sub-paragraph (2) “information relating to events that are benefit crystallisation events”, in relation to any individuals, includes (in particular) information relating to occasions that are, or could (depending on their relative timing) be, the occasions on which the individuals first flexibly access pension rights for the purposes of sections 227B to 227F.”

Changes to legislation:

There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 94.