STATUTORY INSTRUMENTS

2006 No. 1960

INCOME TAX

The Pensions Schemes (Application of UK Provisions to Relevant Non-UK Schemes)(Amendment) Regulations 2006

Made -	-	-	-	
Laid before the House of				
Commons	-	-		
Coming into force				

20th July 2006 21st July 2006 11th August 2006

THE PENSIONS SCHEMES (APPLICATION OF UK PROVISIONS TO RELEVANT NON-UK SCHEMES)(AMENDMENT) REGULATIONS 2006

- 1. Citation, commencement and effect
- 2. Amendment of the Pensions Schemes (Application of UK Provisions to Relevant Non-UK Schemes) Regulations 2006
- 3. In regulation 1(2) insert at the end— "taxable property" has...
- 4. In regulation 3(c) omit paragraph (ii) and the word "and"...
- 5. After regulation 3 insert— Computation of a member's taxable asset...
- 6. In regulation 4(2)(b) after "reduced" insert "(but not below nil)"....
- 7. In regulation 4(3) for "it shall be assumed" to the...
- 8. After regulation 4(3) add—(4) In paragraph (3), references to...
- After regulation 4 insert— Taxable property provisions to apply to... Signature Explanatory Note