
STATUTORY INSTRUMENTS

2006 No. 207

INCOME TAX

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

Made - - - - 1st February 2006
Laid before the House of
Commons - - 2nd February 2006
Coming into force 6th April 2006

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

PART 1

Introduction

1. Citation, commencement and interpretation

PART 2

Application and computation of UK tax charges

2. Computation of a member's UK tax-relieved fund under a relevant non-UK scheme
3. Computation of a member's relevant transfer fund
 - 3A Computation of a member's taxable asset transfer fund
 - 3B Computation of the member's ring-fenced transfer fund
 - 3C Computation of the member's ring-fenced taxable asset transfer fund
4. Attributing payments to particular funds under a relevant non-UK scheme
 - 4ZA Fund depletion
 - 4ZB Payment and crystallisation valuation
 - 4ZC Order of attributing payments
 - 4ZD Reversal of fund depletion
 - 4ZE Order of attributing repayment of an overseas transfer charge
 - 4ZF Transitional Provisions
- 4A Taxable property provisions to apply to a transfer member of a relevant non-UK scheme (to payments referable to his taxable asset transfer fund or ring-fenced taxable asset transfer fund)

Changes to legislation: There are currently no known outstanding effects for the The Pensions Schemes (Application of UK Provisions to Relevant Non-UK Schemes) Regulations 2006. (See end of Document for details)

- 4B Unauthorised payments charge to apply (in lieu of scheme chargeable payment)
- 4C Modification of paragraph 15 of Schedule 29A
- 4D Modifications of paragraphs 29 and 31 of Schedule 29A

PART 3

- 5. Modifications to Part 4 of the Finance Act 2004 in respect of relevant non-UK schemes
- 6. Modification of section 165
- 7. Modification of section 167
- 8. Modification of section 227
- 9. Modification of section 231
- 10. Modification of section 235
- 11. Modification of section 275
- 12. Modification of section 276
- 13. Modification of section 279
- 14. Modification of Schedule 28
- 15. Modification of Schedule 29
- 16. Modification of Schedule 32
- 17. Modification of Schedule 34

Part 4

- 18. Modifications to section 636A of ITEPA 2003 in respect of relevant non-UK schemes
 - Signature
 - Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Pensions Schemes (Application of UK Provisions to Relevant Non-UK Schemes) Regulations 2006.