STATUTORY INSTRUMENTS

2006 No. 208

INCOME TAX

The Pension Schemes (Information Requirements — Qualifying Overseas Pension Schemes, Qualifying Recognised Overseas Pensions Schemes and Corresponding Relief) Regulations 2006

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

THE PENSION SCHEMES (INFORMATION REQUIREMENTS — QUALIFYING OVERSEAS PENSION SCHEMES, QUALIFYING RECOGNISED OVERSEAS PENSIONS SCHEMES AND CORRESPONDING RELIEF) REGULATIONS 2006

1. Citation, commencement and interpretation
2. Information — benefit crystallisation events in relation to relevant migrant members and individuals entitled to corresponding relief
3. Information — QROPS and former QROPS

3A Information - transfer of sums or assets to a QROPS
3AA Information provided to member of QROPS or former QROPS by scheme manager where it appears member may be first flexibly accessing pension rights
3AB Passing-on by member of information under regulation 3AA if active or contributing etc
3AC Information to be given by QROPS and former QROPS: transfers of UK tax-relieved funds and ... transfer funds after flexible access
3AD Information to be given by QROPS and former QROPS to QROPS about transfers of UK tax-relieved funds and... transfer funds
3AE Information provided by member to QROPS: onward transfers
3AF Information provided by member to QROPS: inward and outward transfers
3AG Provision of information about liability for overseas transfer charge
3AH Accounting for overseas transfer charge on onward transfers and change in circumstances.
3AI Assessments of unpaid overseas transfer charge on onward transfers
3AJ Interest on overdue overseas transfer charge
3AK Adjustments, repayments and interest on overpaid charge

3AL Claims for repayments of charge on subsequent excluding events
3B Information – cessation of QROPS
3C Information - changes, completion or correction
4. Notice in cases of serious prejudice to proper assessment or collection of tax
5. Application and modification of the penalty provisions in Part 7 of Schedule 36 to the Finance Act 2008
Signature
Explanatory Note

Changes to legislation:
There are currently no known outstanding effects for the The Pension Schemes (Information Requirements — Qualifying Overseas Pension Schemes, Qualifying Recognised Overseas Pensions Schemes and Corresponding Relief) Regulations 2006.