
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 relevant 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

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. (See end of Document for details)

- 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.