STATUTORY INSTRUMENTS

## 2012 No. 884

## **INCOME TAX**

The Registered Pension Schemes and Overseas Pension Schemes (Miscellaneous Amendments) Regulations 2012

Made	20th March 2012
Laid before the House of Commons	21st March 2012
Coming into force	6th April 2012

## THE REGISTERED PENSION SCHEMES AND OVERSEAS PENSION SCHEMES (MISCELLANEOUS AMENDMENTS) REGULATIONS 2012

- 1. Citation, commencement and effect
- 2. Amendments to the Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006
- 3. (1) Regulation 2 (requirements of an overseas pension scheme) is...
- 4. In regulation 3 (recognised overseas pension schemes: prescribed countries or...
- 5. In the Schedule (specified schemes), for the heading "Schedule" substitute...
- 6. After Schedule 1 (as amended by regulation 5) insert— SCHEDULE2...
- 7. Amendments to the Pension Schemes (Information Requirements -Qualifying Overseas Pension Schemes, Qualifying Recognised Overseas Pensions Schemes and Corresponding Relief) Regulations 2006
- 8. (1) Regulation 3 (information qualifying recognised overseas pension schemes)...
- 9. After regulation 3 insert— Information transfer of sums or...
- 10. In regulation 4 (notice in cases of serious prejudice to...
- 11. Amendments to the Registered Pension Schemes (Provision of Information) Regulations 2006
- 12. In regulation 3 (provision of information by scheme administrator to...
- 13. After regulation 11B (information provided by members to scheme administrators:...
- 14. In regulation 11C(1) (information provided by individuals to scheme administrator:...

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

15. Amendments to the Registered Pension Schemes and Overseas Pension Schemes (Electronic Communication of Returns and Information) Regulations 2006 Signature Explanatory Note