
STATUTORY INSTRUMENTS

2015 No. 673

INCOME TAX

**The Overseas Pension Schemes (Miscellaneous
Amendments) Regulations 2015**

<i>Made</i>	- - - - -	<i>12th March 2015</i>
<i>Laid before the House of Commons</i>	- -	<i>13th March 2015</i>
<i>Coming into force</i>		<i>6th April 2015</i>

**THE OVERSEAS PENSION SCHEMES (MISCELLANEOUS
AMENDMENTS) REGULATIONS 2015**

1. Citation and commencement
2. Amendments to the Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006
3. In regulation 3 (recognised overseas pension schemes: prescribed countries or...
4. Amendments to the Pension Schemes (Information Requirements - Qualifying Overseas Pension Schemes, Qualifying Recognised Overseas Pensions Schemes and Corresponding Relief) Regulations 2006
5. After regulation 3A (information – transfer of sums or assets...
6. In regulation 5 (application and modification of penalty provisions in...
Signature
Explanatory Note