
STATUTORY INSTRUMENTS

2015 No. 673

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

Amendments to the Pension Schemes (Information Requirements - Qualifying Overseas Pension Schemes, Qualifying Recognised Overseas Pensions Schemes and Corresponding Relief) Regulations 2006

6. In regulation 5 (application and modification of penalty provisions in Part 7 of Schedule 36 to the Finance Act 2008⁽¹⁾), in paragraph (1)—

- (a) after “3A(1)” insert “, 3AA(1)(a), 3AC(2), 3AD(2)”; and
- (b) in sub-paragraph (b), for “or 3C” insert “, 3C, 3AA, 3AC or 3AD”.

⁽¹⁾ 2008 c.9. Part 7 was amended by paragraph 24 of Schedule 24 to the Finance Act 2011 (c.11), paragraphs 13, 14, 15, 17 and 20 of Schedule 47 to the Finance Act 2009 (c.10) and by S.I. 2009/56.