

---

STATUTORY INSTRUMENTS

---

**2017 No. 398**

**INCOME TAX**

**The Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) (Amendments) Regulations 2017**

<i>Made</i>	- - - -	<i>14th March 2017</i>
<i>Laid before the House of Commons</i>	- -	<i>16th March 2017</i>
<i>Coming into force</i>		<i>6th April 2017</i>

**THE PENSION SCHEMES (CATEGORIES OF COUNTRY AND REQUIREMENTS FOR OVERSEAS PENSION SCHEMES AND RECOGNISED OVERSEAS PENSION SCHEMES) (AMENDMENTS) REGULATIONS 2017**

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. Amendment of Regulation 2
  4. Amendment of Regulation 3
  5. Amendment of Schedule 2
- Signature  
Explanatory Note