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STATUTORY INSTRUMENTS

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**2019 No. 774**

**INCOME TAX**

**The Pension Schemes (Information Requirements –  
Repayment of Overseas Transfer Charge) Regulations 2019**

<i>Made</i> - - - -	<i>2nd April 2019</i>
<i>Laid before House of Commons</i> - -	<i>3rd April 2019</i>
<i>Coming into force</i>	<i>25th April 2019</i>

**THE PENSION SCHEMES (INFORMATION  
REQUIREMENTS – REPAYMENT OF OVERSEAS  
TRANSFER CHARGE) REGULATIONS 2019**

1. Citation, commencement and interpretation
  2. In these Regulations— “the Act” means the Finance Act 2004...
  3. Claim for repayment
  4. Processing of claim
  5. Appeals
  6. Repayment
- Signature  
Explanatory Note