
Changes to legislation: There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 92. (See end of Document for details)

SCHEDULES

SCHEDULE 1

PENSION FLEXIBILITY ETC

PART 7

OVERSEAS PENSIONS

- 92 In section 169(4) of FA 2004 (regulations about the provision of information by scheme managers of schemes that are or have been qualifying recognised overseas pension schemes) before the “and” at the end of paragraph (b) insert—
- “(ba) give information of a prescribed description to the scheme manager of a QROPS or former QROPS,
 - (bb) give information of a prescribed description to the scheme administrator of a registered pension scheme,
 - (bc) give information of a prescribed description to a member, or former member, of the QROPS or former QROPS.”.

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