
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2017, Paragraph 12. (See end of Document for details)*

SCHEDULES

SCHEDULE 3

OVERSEAS PENSIONS

PART 3

LUMP SUMS FOR UK RESIDENTS FROM FOREIGN PENSION SCHEMES

Lump sums under other foreign schemes

- 12 (1) In section 576A, as it applies where the year of departure is the tax year 2012-13 or an earlier tax year, after subsection (4A) insert—
- “(4AA) Payment of a relevant lump sum is also a “relevant withdrawal”.”
- (2) The amendment made by this paragraph applies in relation to relevant withdrawals on or after 6 April 2017.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Paragraph 12.