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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2017, Paragraph 9. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 3

### OVERSEAS PENSIONS

#### PART 3

##### LUMP SUMS FOR UK RESIDENTS FROM FOREIGN PENSION SCHEMES

###### *Lump sums under other foreign schemes*

- 9 In section 574(1) (foreign pensions: meaning of “pension”), after paragraph (a) insert—
- “(aa) a relevant lump sum (see section 574A),”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2017, Paragraph 9.