



Finance Act 2017

2017 CHAPTER 10

PART 1

DIRECT AND INDIRECT TAXES

Income tax: general

10 Pensions: offshore transfers

Schedule 4 contains provision about charging income tax—

- (a) where payments are made in respect of overseas pensions, and
- (b) on transfers to qualifying recognised overseas pension schemes.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Section 10.