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STATUTORY INSTRUMENTS

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**2006 No. 208**

**INCOME TAX**

**The Pension Schemes (Information Requirements — Qualifying Overseas Pension Schemes, Qualifying Recognised Overseas Pensions Schemes and Corresponding Relief) Regulations 2006**

<i>Made</i>	- - - -	<i>1st February 2006</i>
<i>Laid before the House of Commons</i>	- - - -	<i>2nd February 2006</i>
<i>Coming into force</i>	- -	<i>6th April 2006</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 169 of, and paragraph 5(2) of Schedule 33 and paragraph 51(4) of Schedule 36 to, the Finance Act 2004<sup>(1)</sup> and which are now exercisable by them <sup>(2)</sup>.

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(1) [2004 c. 12](#).

(2) The functions of the Commissioners of Inland Revenue, including those under which this instrument is made, were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5 of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50 of that Act provides that insofar as it is appropriate in consequence of section 5 a reference, however expressed, to the Commissioners of Inland Revenue is to be read as a reference to the Commissioners for Her Majesty's Revenue and Customs.

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Pension Schemes (Information Requirements — Qualifying Overseas Pension Schemes, Qualifying Recognised Overseas Pensions Schemes and Corresponding Relief) Regulations 2006. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 3(2)(da)(iiia) inserted by [S.I. 2024/356 reg. 8\(4\)\(c\)](#)
- reg. 3AD(2)(fa) inserted by [S.I. 2024/356 reg. 8\(6\)\(c\)](#)
- reg. 3AE(4)(ga) inserted by [S.I. 2024/356 reg. 8\(7\)\(d\)](#)
- reg. 3AG(1)(ba)(bb) inserted by [S.I. 2024/356 reg. 8\(8\)\(a\)](#)
- reg. 3AG(5)(6) inserted by [S.I. 2024/356 reg. 8\(8\)\(c\)](#)