
STATUTORY INSTRUMENTS

2018 No. 372

INCOME TAX

**The Relevant Overseas Schemes (Transfer
of Sums and Assets) Regulations 2018**

<i>Made</i>	- - - -	<i>14th March 2018</i>
<i>Laid before the House of Commons</i>	- -	<i>15th March 2018</i>
<i>Coming into force</i>		<i>6th April 2018</i>

**THE RELEVANT OVERSEAS SCHEMES (TRANSFER
OF SUMS AND ASSETS) REGULATIONS 2018**

1. Citation and commencement
 2. Interpretation
 3. Relevant overseas transfer
 4. Term and reduction in the rate of new pension
- Signature
Explanatory Note