
STATUTORY INSTRUMENTS

2019 No. 773

INCOME TAX

**The Pension Schemes (Information Requirements —
Qualifying Overseas Pension Schemes, Qualifying
Recognised Overseas Pension Schemes and
Corresponding Relief) (Amendment) Regulations 2019**

<i>Made</i> - - - -	<i>2nd April 2019</i>
<i>Laid before the House of Commons</i> - - -	<i>3rd April 2019</i>
<i>Coming into force</i>	<i>25th April 2019</i>

**THE PENSION SCHEMES (INFORMATION REQUIREMENTS —
QUALIFYING OVERSEAS PENSION SCHEMES, QUALIFYING
RECOGNISED OVERSEAS PENSION SCHEMES AND
CORRESPONDING RELIEF) (AMENDMENT) REGULATIONS 2019**

1. Citation and commencement
2. Amendments to the Pension Schemes (Information Requirement — Qualifying Overseas Pension Schemes, Qualifying Recognised Overseas Pension Schemes and Corresponding Relief) Regulations 2006
3. (1) Regulation 3AE (information provided by member to QROPS: onward...
4. (1) Regulation 3AH (accounting for overseas transfer charge on onward...
5. Regulation 3AI (assessments of unpaid overseas transfer charge on onward...
6. (1) Regulation 3AL (claims for repayments of charge on subsequent...
Signature
Explanatory Note