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STATUTORY INSTRUMENTS

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**2019 No. 773**

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

**Amendments to the Pension Schemes (Information Requirement — Qualifying Overseas Pension Schemes, Qualifying Recognised Overseas Pension Schemes and Corresponding Relief) Regulations 2006**

4.—(1) Regulation 3AH(1) (accounting for overseas transfer charge on onward transfers) is amended as follows.

(2) In the heading, after “transfers” insert “and change in circumstances.”.

(3) In paragraph (1), for sub-paragraph (a) substitute—

- “(a) (i) overseas transfer charge arises on an onward transfer from a QROPS, or  
(ii) overseas transfer charge arises due to a change of circumstances set out in section 244B(2) or 244C(3)(2),”.

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(1) Regulation 3AH was inserted by paragraph 22(11) of Schedule 4(2) to FA 2017.

(2) Sections 244B(2) and 244C(3) were inserted by paragraph 11 of Schedule 4(2) to FA 2017.