
STATUTORY INSTRUMENTS

2021 No. 89

INCOME TAX

The Pension Schemes (Qualifying Recognised Overseas Pension Schemes) (Gibraltar) (Exclusion of Overseas Transfer Charge) Regulations 2021

<i>Made</i>	- - - -	<i>27th January 2021</i>
<i>Laid before the House of Commons</i>	- -	<i>28th January 2021</i>
<i>Coming into force</i>		<i>18th February 2021</i>

THE PENSION SCHEMES (QUALIFYING RECOGNISED OVERSEAS PENSION SCHEMES) (GIBRALTAR) (EXCLUSION OF OVERSEAS TRANSFER CHARGE) REGULATIONS 2021

1. Citation, commencement and effect
 2. Amendment of the Finance Act 2004
- Signature
Explanatory Note