
STATUTORY INSTRUMENTS

2021 No. 89

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

Amendment of the Finance Act 2004

2.—(1) Part 4 of the Finance Act 2004⁽¹⁾ is amended as follows.

(2) In section 244C⁽²⁾—

- (a) in the heading after “receiving scheme in EEA state” insert “or Gibraltar”;
- (b) in subsection (1) after “in an EEA state” insert “or Gibraltar”.

⁽¹⁾ 2004 c. 12.

⁽²⁾ Section 244C was inserted by paragraph 11 of Schedule 4 to the Finance Act 2017 (c. 10) and amended by S.I. 2019/689.