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STATUTORY INSTRUMENTS

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**2006 No. 206**

**INCOME TAX**

**The Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006**

<i>Made</i>	- - - -	<i>1st February 2006</i>
<i>Laid before the House of Commons</i>	- -	<i>2nd February 2006</i>
<i>Coming into force</i>		<i>6th April 2006</i>

**THE PENSION SCHEMES (CATEGORIES OF COUNTRY AND REQUIREMENTS FOR OVERSEAS PENSION SCHEMES AND RECOGNISED OVERSEAS PENSION SCHEMES) REGULATIONS 2006**

1. Citation, commencement and interpretation
  2. Requirements of an overseas pension scheme
  3. Recognised overseas pension schemes: prescribed countries or territories and prescribed requirements
- Signature

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SCHEDULE 1 — Specified Schemes

SCHEDULE 2 — Specified Schemes

Explanatory Note

**Changes to legislation:**

There are currently no known outstanding effects for the The Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006.