
STATUTORY INSTRUMENTS

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 conditions
- Signature
Explanatory Note