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STATUTORY INSTRUMENTS

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**2007 No. 1600**

**The Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) (Amendment) Regulations 2007**

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) (Amendment) Regulations 2007 and shall come into force on 1st July 2007.

(2) In these Regulations “the principal Regulations” means the Pensions Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006<sup>(1)</sup>.

**Amendment of the principal Regulations**

2. The principal Regulations are amended as follows.

3. In regulation 2(3) (requirements of an overseas pension scheme) in primary condition 2—

(a) at the end of paragraph (a) omit “or”, and

(b) after paragraph (a) insert —

“(ab) the scheme is liable to taxation on its income and gains and is of a kind specified in the Schedule to these Regulations; or”.

4. At the end of the principal Regulations add the Schedule set out as the Schedule to these Regulations.

*Mike Hanson*

*Steve Lamey*

Two of the Commissioners for Her Majesty's  
Revenue and Customs

4th June 2007