
STATUTORY INSTRUMENTS

2013 No. 2259

INCOME TAX

The Registered Pension Schemes and Overseas Pension Schemes (Miscellaneous Amendments) Regulations 2013

Made - - - - 6th September 2013
Laid before the House of
Commons - - 10th September 2013
Coming into force 14th October 2013

**THE REGISTERED PENSION SCHEMES AND
OVERSEAS PENSION SCHEMES (MISCELLANEOUS
AMENDMENTS) REGULATIONS 2013**

1. Citation, commencement and effect
2. In relation to qualifying recognised overseas pension schemes (QROPS) in...
3. The obligations imposed by regulation 3(1A) of the Pension Schemes...
4. Regulation 12— (a) has effect in respect of information relating...
5. Regulations 16 and 20, so far as relating to former...
6. Transitional Provisions
7. Amendment of the Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006
8. In regulation 3 (recognised overseas pension schemes: prescribed countries or...
9. Amendment of the Pension Schemes (Information Requirements for Qualifying Overseas Pension Schemes, Qualifying Recognised Overseas Pension Schemes and Corresponding Relief) Regulations 2006
10. In regulation 1(2) (interpretation), after the definition of “the Act”...
11. In regulation 3, for the heading and paragraph (1) substitute—...
12. For regulation 3(2) substitute— (2) When a QROPS or former...
13. In regulation 3(6) after “this regulation” insert “and regulation 3C”....
14. In regulation 3(7) for “and regulation 3B” substitute “, regulation...
15. In the heading of regulation 3A (information— transfer of sums...
16. For regulation 3A(1) substitute— (1) For the purposes of section...
17. In regulation 3A(2) for “qualifying recognised overseas pension scheme”, in...

Status: This is the original version (as it was originally made).

18. In the heading of regulation 3B (information—cessation) for “qualifying recognised...
19. In regulation 3B— (a) after “section 169(4),” insert “the scheme...
20. For regulation 3C (information—changes, completion or correction), excluding the heading...
21. After regulation 4 insert— Application and modification of the penalty...
22. Amendment of the Registered Pension Schemes and Overseas Pension Schemes (Electronic Communication of Returns and Information) Regulations 2006
23. In the penultimate paragraph of Schedule 2 (information which may...
24. Amendment of the Registered Pension Schemes etc (Information) (Prescribed Descriptions of Persons) Regulations 2010
25. After regulation 2 insert— Prescribed descriptions of persons: QROPS and...
26. In regulation 3(1) (prescribed description of persons: annuities purchased with...
Signature
Explanatory Note