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STATUTORY INSTRUMENTS

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**2013 No. 2259**

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

**Amendment of the Pension Schemes (Information Requirements for Qualifying Overseas Pension Schemes, Qualifying Recognised Overseas Pension Schemes and Corresponding Relief) Regulations 2006**

21. After regulation 4 insert—

**“Application and modification of the penalty provisions in Part 7 of Schedule 36 to the Finance Act 2008**

5.—(1) Where the scheme manager of a former QROPS is required to provide information under regulation 3(2), 3A(1) or 3C(1), Part 7 of Schedule 36 to the Finance Act 2008(1) (penalties) is to apply, with the modifications specified in paragraph (2), to the scheme manager as if—

- (a) that information had been required to be provided by an information notice(2) given to the scheme manager under that Schedule; and
- (b) the information notice had specified that the information had to be provided by the time required under regulation 3, 3A or 3C, as the case may be.

(2) The modifications of Part 7 of Schedule 36 to the Finance Act 2008 mentioned in paragraph (1) are as follows—

- (a) in paragraph 39(3), sub-paragraphs (1)(b) and (3) are omitted;
- (b) in paragraph 40(4), “or obstruction” is omitted wherever it appears;
- (c) in paragraph 40A(4)(b)(5), “take reasonable steps to” is omitted and “within 30 days beginning with the date on which the inaccuracy becomes apparent” is inserted at the end;
- (d) paragraphs 42 and 43 are omitted;
- (e) in paragraph 45(6), in sub-paragraph (1) “or the obstruction of an officer of Revenue and Customs” is omitted, in sub-paragraph (2)(b) “or obstruction” is omitted and in sub-paragraph (2)(c) “or obstruction” and “, or the obstruction stops,” are omitted;
- (f) in paragraph 46(7), in sub-paragraph (2) “, subject to sub-paragraph (3)” is omitted and sub-paragraph (3) is omitted;

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(1) 2008 c. 9.

(2) Information notice is defined in paragraph 6(1) of Schedule 36. Paragraph 6(1) was amended by section 224(1) and (3) of the Finance Act 2012 (c. 14).

(3) Relevant amendments were made by paragraphs 1 and 13 of Schedule 47 to the Finance Act 2009 (c. 10).

(4) Paragraph 40 was amended by paragraphs 1 and 14 of Schedule 47 to the Finance Act 2009.

(5) Paragraph 40A was inserted by paragraphs 1 and 15 of Schedule 47 to the Finance Act 2009 and amended by paragraphs 1 and 3 of Schedule 24 to the Finance Act 2011.

(6) Paragraph 45 was amended by S.I. 2009/56.

(7) Paragraph 46 was amended by paragraphs 1 and 17 of Schedule 47 to the Finance Act 2009.

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**Changes to legislation:** *There are currently no known outstanding effects for the The Registered Pension Schemes and Overseas Pension Schemes (Miscellaneous Amendments) Regulations 2013, Section 21. (See end of Document for details)*

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- (g) in paragraph 49(8), in sub-paragraph (1)(a) and (b) “90 days” is substituted for “30 days”;
- (h) in paragraph 49A(9), in sub-paragraph (1)(a) “an information notice” is substituted for “a notice under paragraph 5” and sub-paragraph (6) is omitted;
- (i) paragraphs 50 and 51 are omitted.”.

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**Commencement Information**

**II** [Reg. 21](#) in force at 14.10.2013, see [reg. 1](#)

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(8) Paragraph 49 was amended by paragraphs 1 and 20 of Schedule 47 to the Finance Act 2009.

(9) Paragraphs 49A to 49C were inserted by paragraphs 1 and 4 of Schedule 24 to the Finance Act 2011.

**Changes to legislation:**

There are currently no known outstanding effects for the The Registered Pension Schemes and Overseas Pension Schemes (Miscellaneous Amendments) Regulations 2013, Section 21.