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STATUTORY INSTRUMENTS

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**2019 No. 689**

**The Taxes (Amendments) (EU Exit) Regulations 2019**

**PART 3**

Amendments to subordinate legislation

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

**27.**—(1) The Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006<sup>(1)</sup> are amended as follows.

- (2) In regulation 2(2)(d)(i) for “another” substitute “a”.
- (3) In regulation 3(2) for sub-paragraph (a) substitute—  
“(a) member States;”.

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**Commencement Information**

- II** [Reg. 27](#) in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1](#)

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<sup>(1)</sup> [S.I. 2006/206](#); relevant amending instruments are [S.I. 2011/1043](#), [S.I. 2012/884](#), [S.I. 2017/398](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Taxes (Amendments) (EU Exit) Regulations 2019, Section 27.