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STATUTORY INSTRUMENTS

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**2018 No. 373**

**INCOME TAX**

**The Pension Schemes (Application of UK Provisions to Relevant Non-UK Schemes) (Amendment) Regulations 2018**

<i>Made</i>	- - - -	<i>14th March 2018</i>
<i>Laid before the House of Commons</i>	- -	<i>15th March 2018</i>
<i>Coming into force</i>		<i>6th April 2018</i>

**THE PENSION SCHEMES (APPLICATION OF UK PROVISIONS TO RELEVANT NON-UK SCHEMES) (AMENDMENT) REGULATIONS 2018**

1. Citation, commencement and effect
2. Regulations 5, 6, 7, 9 and 10 have effect from...
3. Regulation 8 has effect from 6th April 2017.
4. Amendment of the Pension Schemes (Application of UK Provisions to Relevant Non-UK Schemes) Regulations 2006
5. In regulation 1(2) (citation, commencement and interpretation) (after the definition...
6. After regulation 3A (computation of a member's taxable asset transfer...
7. In regulation 4 (attributing payments to particular funds under a...
8. After regulation 4 (attributing payments to particular funds under a...
9. In regulation 4A (taxable property provisions to apply to a...
10. In regulation 4B (unauthorised payments charge to apply (in lieu...  
Signature  
Explanatory Note