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STATUTORY INSTRUMENTS

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**2021 No. 1237**

**The Occupational and Personal Pension Schemes  
(Conditions for Transfers) Regulations 2021**

**The Second Condition: transfers into a QROPS and the residency link**

**12.**—(1) There is a residency link between the member and the receiving scheme where the trustees or managers of the transferring scheme decide that the member is resident in the country or territory in which the QROPS is established.

(2) The evidence required to demonstrate the residency link is—

- (a) a copy or, where the trustees or managers of the transferring scheme request it, a certified copy, of the member’s formal residency documentation in the country or territory concerned; and
- (b) at least two other items of evidence in writing confirming that the member is resident in the country or territory in which the QROPS is established, with, where any item is not in English and the trustees or managers of the transferring scheme request it, a certified translation.

(3) Where the QROPS is established in an EEA state, for the purposes of paragraph (1) being resident in the same country or territory means being resident in that EEA state.

(4) In this regulation—

“certified copy” means certified as a true copy of the original document by a solicitor or notary, or an equivalent office holder;

“certified translation” means certified as a translation of the original document by a professional translator;

“resident in the country or territory in which the QROPS is established” has the same meaning as in section 244B(1)(a) of the 2004 Act (exclusion from overseas transfer charge: member and receiving scheme in same country).