
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Paragraph 8. (See end of Document for details)

SCHEDULES

SCHEDULE 3

OVERSEAS PENSIONS

PART 3

LUMP SUMS FOR UK RESIDENTS FROM FOREIGN PENSION SCHEMES

Lump sums under other foreign schemes

8 In section 573 (foreign pensions), after subsection (3) insert—

“(4) This section also applies to a pension paid by or on behalf of a person who is outside the United Kingdom to a person who is not resident in the United Kingdom if—

- (a) the pension is a relevant lump sum paid under a pension scheme to that person in respect of a member of the scheme, and
- (b) the member is, or immediately before the member's death was, resident in the United Kingdom.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Paragraph 8.