

SCHEDULES

SCHEDULE 9

PENSIONS

PART 3

NON-UK SCHEMES

Amendments of Part 4 of FA 2004

- 46 (1) Section 244B (exclusion: member and receiving scheme in same country) is amended as follows.
- (2) In subsection (1)—
- (a) in the words before paragraph (a)—
 - (i) after “recognised transfer to a QROPS” insert “or a relieved relevant non-UK scheme transfer”;
 - (ii) after “overseas transfer charge” insert “under [section 244AC](#)”;
 - (b) in paragraph (a), after “the QROPS” insert “to which the transfer is made”;
 - (c) in paragraph (b), in sub-paragraph (i), after “recognised transfer” insert “or relieved relevant non-UK scheme transfer”.
- (3) In subsection (3), in the words before paragraph (a), after “overseas transfer charge” insert “under [section 244AC](#)”.