
STATUTORY INSTRUMENTS

2006 No. 207

**The Pensions Schemes (Application of UK Provisions
to Relevant Non-UK Schemes) Regulations 2006**

PART 2

Application and computation of UK tax charges

[^{F1}Taxable property provisions to apply to a transfer member of a relevant non-UK scheme (to payments referable to his taxable asset transfer fund [^{F2}or ring-fenced taxable asset transfer fund])

4A. The—

- (a) taxable property provisions, and
- (b) regulations made under paragraph 37 of Schedule 29A or paragraph 7A of Schedule 34,

apply to a transfer member of a relevant non-UK scheme, in relation to payments treated as made by those provisions or regulations which are referable to the member's taxable asset transfer fund [^{F3}or RFTATF] under the scheme, but subject to the modifications in regulations 4B to 4D.]

Textual Amendments

- F1** Regs. 4A-4D inserted (retrospective to 6.4.2006) by [The Pensions Schemes \(Application of UK Provisions to Relevant Non-UK Schemes\)\(Amendment\) Regulations 2006 \(S.I. 2006/1960\)](#), **regs. 1(2), 9**
- F2** Words in [reg. 4A](#) title inserted (retrospective to 9.3.2017) by [The Pension Schemes \(Application of UK Provisions to Relevant Non-UK Schemes\) \(Amendment\) Regulations 2018 \(S.I. 2018/373\)](#), **regs. 1, 2, 9(a)**
- F3** Words in [reg. 4A](#) inserted (retrospective to 9.3.2017) by [The Pension Schemes \(Application of UK Provisions to Relevant Non-UK Schemes\) \(Amendment\) Regulations 2018 \(S.I. 2018/373\)](#), **regs. 1, 2, 9(b)**

Changes to legislation:

There are currently no known outstanding effects for the The Pensions Schemes (Application of UK Provisions to Relevant Non-UK Schemes) Regulations 2006, Section 4A.