

---

STATUTORY INSTRUMENTS

---

**2006 No. 207**

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

**PART 3**

**Modifications to Part 4 of the Finance Act 2004 in respect of relevant non-UK schemes**

5. Part 4 of the Finance Act 2004 shall be modified in respect of relevant non-UK schemes, within the meaning of paragraph 1(5) of Schedule 34, in accordance with the following provisions of [<sup>F1</sup>this Part ].

---

**Textual Amendments**

- F1** Words in [reg. 5](#) substituted (with effect in accordance with Sch. 1 para. 96(16)(a) of the amending Act) by [Taxation of Pensions Act 2014 \(c. 30\)](#), [Sch. 1 para. 96\(2\)](#) (with Sch. 1 para. 96(16)(b))
- 

**Commencement Information**

- I1** [Reg. 5](#) in force at 6.4.2006, see [reg. 1\(1\)](#)

**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 5.