

STATUTORY INSTRUMENTS

2006 No. 208

The Pension Schemes (Information Requirements — Qualifying Overseas Pension Schemes, Qualifying Recognised Overseas Pensions Schemes and Corresponding Relief) Regulations 2006

[^{F1}]^{F2}Information provided by member to QROPS: inward and outward transfers

3AF.—(1) Paragraph (2) applies where—

- (a) a recognised transfer or onward transfer is made to a QROPS, or an onward transfer is made by a QROPS or former QROPS, and
- (b) either—
 - (i) the overseas transfer charge arises in the case of the transfer, or
 - (ii) the transfer is required by section 244B or 244C to be initially assumed to be excluded from the overseas transfer charge by that section.
- (2) Each time during the relevant period for the transfer that the member—
 - (a) becomes resident in a country or territory, or
 - (b) ceases to be resident in a country or territory,

the member must, within 60 days after the date that happens, inform the scheme manager of the QROPS or former QROPS that it has happened.

(3) In a case where the 60 days mentioned in paragraph (2) ends with a day earlier than 30 June 2017, paragraph (2) is to be treated as requiring the information to be given no later than 30 June 2017.]]

Textual Amendments

- F1** Regs. 3A-3C inserted (6.4.2012) by [The Registered Pension Schemes and Overseas Pension Schemes \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/884\)](#), regs. 1(1), **9**
- F2** Regs. 3AE-3AL inserted (with effect in accordance with Sch. 4 para. 25 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), **Sch. 4 para. 22(11)** (with Sch. 4 para. 22(15))

Changes to legislation:

There are currently no known outstanding effects for the The Pension Schemes (Information Requirements — Qualifying Overseas Pension Schemes, Qualifying Recognised Overseas Pensions Schemes and Corresponding Relief) Regulations 2006, Section 3AF.