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STATUTORY INSTRUMENTS

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**2013 No. 2259**

**The Registered Pension Schemes and Overseas Pension Schemes (Miscellaneous Amendments) Regulations 2013**

**Amendment of the Pension Schemes (Information Requirements for Qualifying Overseas Pension Schemes, Qualifying Recognised Overseas Pension Schemes and Corresponding Relief) Regulations 2006**

**16.** For regulation 3A(1) substitute—

“(1) For the purposes of section 169(4), where paragraph (2) applies the scheme manager of the QROPS (or former QROPS, if the scheme has ceased to be a QROPS) must provide to HMRC such of the information specified in paragraph (3) as may be required in writing by an officer of Revenue and Customs.”.

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**Commencement Information**

**II** [Reg. 16](#) in force at 14.10.2013, see [reg. 1](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Registered Pension Schemes and Overseas Pension Schemes (Miscellaneous Amendments) Regulations 2013, Section 16.