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STATUTORY INSTRUMENTS

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**2019 No. 774**

**The Pension Schemes (Information Requirements –  
Repayment of Overseas Transfer Charge) Regulations 2019**

**Appeals**

**5.** Part V of the Taxes Management Act 1970<sup>(1)</sup> (appeals and other proceedings) shall apply to an appeal to a notice under regulation 4(3)(b) and on an appeal that is notified to the tribunal, the tribunal may vary the decision appealed against whether or not the variation is to the advantage of the appellant.

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<sup>(1)</sup> 1970 c. 9.