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STATUTORY INSTRUMENTS

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**2019 No. 773**

**INCOME TAX**

**The Pension Schemes (Information Requirements —  
Qualifying Overseas Pension Schemes, Qualifying  
Recognised Overseas Pension Schemes and  
Corresponding Relief) (Amendment) Regulations 2019**

<i>Made</i>	- - - -	<i>2nd April 2019</i>
<i>Laid before the House of Commons</i>	- - - -	<i>3rd April 2019</i>
<i>Coming into force</i>	- -	<i>25th April 2019</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 169 of the Finance Act 2004<sup>(1)</sup> and now exercisable by them<sup>(2)</sup>.

**Citation and commencement**

1. These Regulations may be cited as the Pension Schemes (Information Requirements — Qualifying Overseas Pension Schemes, Qualifying Recognised Overseas Pension Schemes and Corresponding Relief) (Amendment) Regulations 2019 and come into force on 25th April 2019.

**Amendments to the Pension Schemes (Information Requirement — Qualifying Overseas Pension Schemes, Qualifying Recognised Overseas Pension Schemes and Corresponding Relief) Regulations 2006**

2. The Pension Schemes (Information Requirement — Qualifying Overseas Pension Schemes, Qualifying Recognised Overseas Pension Schemes and Corresponding Relief) Regulations 2006<sup>(3)</sup> are amended as follows.

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- (1) [2004 c. 12](#). Section 169 was amended by Schedule 10 to the Finance Act 2005 ([c. 7](#)), Schedule 16 to, and section 65 of, the Finance Act 2011 ([c. 11](#)), section 53(3) of the Finance Act 2013 ([c. 29](#)), Schedule 1 to the Taxation of Pensions Act 2014 ([c. 30](#)), and Schedule 4 to the Finance Act 2017 ([c. 10](#)) (“FA 2017”).
- (2) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(1) of the Commissioners for Revenue and Customs Act 2005 ([c. 11](#)). Section 50(1) of that Act provides that, in so far as it is appropriate in consequence of section 5, a reference, however expressed, to the Commissioners of Inland Revenue is to be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- (3) [S.I. 2006/208](#). Relevant amendments inserted by paragraph 22(11) of Schedule 4(2) to FA 2017.

**3.—(1)** Regulation 3AE(4) (information provided by member to QROPS: onward transfers) is amended as follows.

(2) For sub-paragraph (4)(c) substitute—

“(c) unless the member is—

(i) aged under 16, or

(ii) a citizen of a country outside the United Kingdom who is not resident in the United Kingdom,

the member’s National Insurance number, or a statement that they do not have one.”

**4.—(1)** Regulation 3AH(5) (accounting for overseas transfer charge on onward transfers) is amended as follows.

(2) In the heading, after “transfers” insert “and change in circumstances.”

(3) In paragraph (1), for sub-paragraph (a) substitute—

“(a) (i) overseas transfer charge arises on an onward transfer from a QROPS, or

(ii) overseas transfer charge arises due to a change of circumstances set out in section 244B(2) or 244C(3)(6).”

**5.** Regulation 3AI(7) (assessments of unpaid overseas transfer charge on onward transfers) is amended as follows—

(a) omit “on onward transfers” in the title, and

(b) omit “on an onward transfer” in paragraph (1).

**6.—(1)** Regulation 3AL(8) (claims for repayments of charge on subsequent excluding events) is amended as follows.

(2) Sub-paragraph (2)(c) is amended as follows—

(a) in paragraph (iv) omit “and”,

(b) in paragraph (v) omit “.” and insert “,”,

(c) after paragraph (v) insert—

“(vi) unless the member is—

(i) aged under 16, or

(ii) a citizen of a country outside the United Kingdom who is not resident in the United Kingdom,

the member’s National Insurance number, or a statement that they do not have one,

(vii) the amount of the transfer, and

(viii) the date during the relevant period for the transfer on which the event giving rise to the exclusion occurred.”

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(4) Regulation 3AE was inserted by paragraph 22(11) of Schedule 4(2) to FA 2017.

(5) Regulation 3AH was inserted by paragraph 22(11) of Schedule 4(2) to FA 2017.

(6) Sections 244B(2) and 244C(3) were inserted by paragraph 11 of Schedule 4(2) to FA 2017.

(7) Regulation 3AI was inserted by paragraph 22(11) of Schedule 4(2) to FA 2017.

(8) Regulation 3AL was inserted by paragraph 22(11) of Schedule 4(2) to FA 2017.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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2nd April 2019

*Jim Harra*  
*Melissa Tatton*  
Two of the Commissioners for Her Majesty's  
Revenue and Customs

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make amendments to the Pension Schemes (Information Requirements — Qualifying Overseas Pension Schemes, Qualifying Recognised Overseas Pension Schemes and Corresponding Relief) Regulations 2006 (S.I. 2006/208) (“the Regulations”).

Regulation 1 provides for the citation and commencement of these Regulations.

Regulation 3 amends regulation 3AE of the Regulations which prescribes the information to be provided by the member to a Qualifying Recognised Overseas Pension Scheme (“QROPS”) in relation to onward transfers.

Regulation 4 amends regulation 3AH of the Regulations which provides for the accounting of the overseas transfer charge on onward transfers.

Regulation 5 amends regulation 3AI of the Regulations which provides for assessments of unpaid overseas transfer charge on onward transfers.

Regulation 6 amends regulation 3AL of the Regulations which provides for claims for repayment of the charge on subsequent excluding events.

A Tax Information and Impact Note covering the overseas transfer charge was published on 8 March 2017 and is available on the website at <https://www.gov.uk/government/publications/qualifying-recognised-overseas-pension-schemes-charge-on-transfers/qualifying-recognised-overseas-pension-schemes-charge-on-transfers>. It remains an accurate summary of the impacts that apply to this instrument.