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**Changes to legislation:** *Child Support, Pensions and Social Security Act 2000, Cross Heading: Transfer of rights to overseas personal pension schemes is up to date with all changes known to be in force on or before 10 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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## SCHEDULES

### SCHEDULE 5

#### PENSIONS: MISCELLANEOUS AMENDMENTS AND ALTERNATIVE TO ANTI-FRANKING RULES

##### PART I

##### MISCELLANEOUS AMENDMENTS

###### *Transfer of rights to overseas personal pension schemes*

- 2 (1) In section 20(1) of the 1993 Act (power to make provision for transfer of rights relating to guaranteed minimum pensions to an occupational or a personal pension scheme)—
- (a) in paragraph (a), for “or to a personal pension scheme” there shall be substituted “, to a personal pension scheme or to an overseas arrangement”;
  - and
  - (b) in paragraph (b), for “or a personal pension scheme” there shall be substituted “, a personal pension scheme or an overseas arrangement”.

<sup>F1</sup>(2) .....

- (3) In section 181(1) of that Act (interpretation), there shall be inserted, at the appropriate place in the alphabetical order—

““overseas arrangement” means a scheme or arrangement which—

- (a) has effect, or is capable of having effect, so as to provide benefits on termination of employment or on death or retirement to or in respect of earners;
- (b) is administered wholly or primarily outside Great Britain;
- (c) is not an appropriate scheme; and
- (d) is not an occupational pension scheme;”.

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#### Textual Amendments

- F1** Sch. 5 para. 2(2) repealed (6.4.2012 being "the abolition date" for the purposes of s. 15(1) of the amending Act) by Pensions Act 2007 (c. 22), s. 27(6), Sch. 7 Pt. 6 (with Sch. 4 Pt. 3); S.I. 2011/1267, art. 2(a)

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 70A inserted by [2012 c. 5 Sch. 3 para. 13](#)
- Sch. 7 para. 1(2)(c) inserted by [2007 c. 5 Sch. 5 para. 13](#)
- Sch. 7 para. 6(5A)(5B) inserted by [2012 c. 5 Sch. 11 para. 13\(3\)](#)
- Sch. 7 para. 6(8)(b) inserted by [2012 c. 5 Sch. 11 para. 13\(4\)\(b\)](#)
- Sch. 7 para. 6(8)(a) words in Sch. 7 para. 6(8) renumbered as Sch. 7 para. 6(8)(a) by [2012 c. 5 Sch. 11 para. 13\(4\)\(a\)](#)

**Commencement Orders yet to be applied to the Child Support, Pensions and Social Security Act 2000**

Commencement Orders bringing provisions within this Act into force:

- [S.I. 2003/346 art. 2](#) amendment to earlier commencing [SI 2003/192 art. 6](#)