
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2004. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 33

OVERSEAS PENSION SCHEMES: MIGRANT MEMBER RELIEF

Relief for members' etc. contributions

- 1 (1) An individual who is a relevant migrant member of a qualifying overseas pension scheme is entitled to relief under section 188 (relief for contributions by or on behalf of members of registered pension schemes) in respect of relievable pension contributions paid during a tax year if the individual—
- (a) has relevant UK earnings chargeable to income tax for that year,
 - (b) is resident in the United Kingdom when the contributions are paid, and
 - (c) has notified the scheme manager of an intention to claim relief under that section.
- (2) Section 190 (annual limit for relief under section 188) applies in relation to the aggregate of the amount of relief to which an individual is entitled under section 188 by virtue of sub-paragraph (1) and any to which the individual is so entitled apart from that sub-paragraph.
- (3) Relief to which an individual is entitled under section 188 by virtue of sub-paragraph (1) is to be given in accordance with section 194 (relief on making of claim) (so that nothing in sections 191 to 193 applies in relation to such relief).
- (4) Section 195 (transfer of certain shares to be treated as payment of contribution) has effect as if the references to sections 188 to 194 included sections 188 to 190 and 194 as they apply by virtue of this paragraph.
- (5) No deduction may be allowed under Chapter 2 of Part 5 of ITEPA 2003 in accordance with section 355 of that Act (deductions for corresponding payments by non-domiciled employees with foreign employers) in respect of contributions under a pension scheme (but subject to Part 4 of Schedule 36).

Commencement Information

- II** Ss. 160-274, 281, Schs. 30-35 in force at 6.4.2006 but any power to make an order or regulations under those provisions may be exercised at any time after Royal Assent, see s. 284

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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. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)