
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

Meaning of “qualifying” overseas pension scheme

- 6 (1) This paragraph applies where an overseas pension scheme is excluded from being a qualifying overseas pension scheme by a decision of the Inland Revenue under paragraph 5(3).
- (2) The scheme manager may appeal against the decision.
- ^{F1}(3)
- ^{F1}(4)
- (5) An appeal under this paragraph against a decision must be brought within the period of 30 days beginning with the day on which the notification of the decision was given.
- (6) [^{F2}If an appeal under this paragraph is notified to the tribunal, the tribunal] must consider whether the overseas pension scheme ought to have been excluded from being a qualifying overseas pension scheme.
- (7) If [^{F3}the tribunal decides] that the overseas pension scheme ought to have been excluded from being a qualifying overseas pension scheme, [^{F3}the tribunal must] dismiss the appeal.
- (8) If [^{F4}the tribunal decides] that the overseas pension scheme ought not to have been excluded from being a qualifying overseas pension scheme, the pension scheme is to be treated as having remained a qualifying overseas pension scheme (but subject to any further appeal ^{F5}...).

Textual Amendments

- F1** Sch. 33 para. 6(3)(4) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 435\(2\)](#)
- F2** Words in Sch. 33 para. 6(6) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 435\(3\)](#)
- F3** Words in Sch. 33 para. 6(7) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 435\(4\)](#)
- F4** Words in Sch. 33 para. 6(8) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 435\(5\)\(a\)](#)
- F5** Words in Sch. 33 para. 6(8) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 435\(5\)\(b\)](#)

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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\(2\)](#)