Inheritance Tax Act 1984

1984 CHAPTER 51

PART IX

MISCELLANEOUS AND SUPPLEMENTARY

Interpretation

[F1 271A Qualifying non-UK pension scheme

(1) For the purposes of this Act "qualifying non-UK pension scheme" means a pension scheme (other than a registered pension scheme) which—

(a) is established in a country or territory outside the United Kingdom, and

(b) satisfies any requirements prescribed for the purposes of this section by regulations made by the Commissioners for Her Majesty's Revenue and Customs.

(2) "Pension scheme" has the same meaning as in Part 4 of the Finance Act 2004 (see section 150 of that Act).

(3) Regulations under this section may include provision having effect in relation to times before the regulations are made if it does not increase any person's liability to tax.

(4) The power to make regulations under this section is exercisable by statutory instrument, which is subject to annulment in pursuance of a resolution of the House of Commons.**]**

Textual Amendments

F1 S. 271A inserted (retrospective to 6.4.2006) by Finance Act 2008 (c. 9), s. 92, **Sch. 29 para. 18(6)(8)**

Changes to legislation:
There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 271A.