
STATUTORY INSTRUMENTS

2010 No. 51

INHERITANCE TAX

The Inheritance Tax (Qualifying Non-UK Pension Schemes) Regulations 2010

Made - - - - *12th January 2010*
Laid before the House of
Commons - - *14th January 2010*
Coming into force *15th February 2010*

THE INHERITANCE TAX (QUALIFYING NON-UK PENSION SCHEMES) REGULATIONS 2010

1. Citation, commencement and effect
 2. Interpretation
 3. Scope of these Regulations
 4. Requirements for qualifying non-UK pension schemes
 5. Recognition for tax purposes
 6. Requirements for schemes recognised for tax purposes
 7. Requirements for schemes established by international organisations
- Signature

SCHEDULE — SPECIFIED SCHEMES

A complying superannuation plan as defined in section 995-1 (definitions)...

Explanatory Note