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STATUTORY INSTRUMENTS

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**2010 No. 51**

**INHERITANCE TAX**

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

<i>Made</i>	- - - -	<i>12th January 2010</i>
<i>Laid before the House of Commons</i>	- - - -	<i>14th January 2010</i>
<i>Coming into force</i>	- -	<i>15th February 2010</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 271A of the Inheritance Tax Act 1984<sup>(1)</sup>.

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(1) [1984 c. 51](#). By virtue of section 100(1) and (2) of the Finance Act 1984 (c.41), on and after 25th July 1986 the Capital Transfer Tax Act 1984 may be cited as the Inheritance Tax Act 1984, and any reference in that Act to capital transfer tax is to have effect as a reference to inheritance tax, except where the reference relates to a liability to tax arising before the 25th July 1986, Section 271A was inserted by section 92 and paragraph 18 of Schedule 29 to the Finance Act [2008 \(c. 9\)](#).