
STATUTORY INSTRUMENTS

2010 No. 51

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

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Inheritance Tax (Qualifying Non-UK Pension Schemes) Regulations 2010 and shall come into force on 15th February 2010.

(2) These Regulations shall have effect from 6th April 2006.