
STATUTORY INSTRUMENTS

2019 No. 689

The Taxes (Amendments) (EU Exit) Regulations 2019

PART 3

Amendments to subordinate legislation

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

31.—(1) The Inheritance Tax (Qualifying Non-UK Pension Schemes) Regulations 2010⁽¹⁾ are amended as follows.

(2) In regulation 6(4)(a) for “another” substitute “a”.

Commencement Information

II [Reg. 31](#) in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Taxes (Amendments) (EU Exit) Regulations 2019, Section 31.