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STATUTORY INSTRUMENTS

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**2010 No. 51**

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

**Scope of these Regulations** **U.K.**

**3.** These Regulations apply to pension schemes which are established in a country or territory outside the United Kingdom.

**Changes to legislation:**

There are currently no known outstanding effects for the The Inheritance Tax (Qualifying Non-UK Pension Schemes) Regulations 2010, Section 3.