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STATUTORY INSTRUMENTS

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**2010 No. 51**

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

**Requirements for schemes established by international organisations**

7. This regulation is satisfied if—
- (a) the scheme rules provide that at least 70% of a member's relevant scheme funds will be designated by the scheme manager for the purpose of providing the member with an income for life, or, in the case of a member who has died, so provided immediately before the member's death, and
  - (b) the pension benefits payable to the member under the scheme (and any lump sum associated with those benefits) are payable no earlier than they would be if pension rule 1 applied.

**Changes to legislation:**

There are currently no known outstanding effects for the The Inheritance Tax (Qualifying Non-UK Pension Schemes) Regulations 2010, Section 7.