
STATUTORY INSTRUMENTS

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 INHERITANCE TAX (QUALIFYING NON-UK PENSION SCHEMES) REGULATIONS 2010

1. Citation, commencement and effect
 2. Interpretation
 3. Scope of these Regulations
 4. Requirements for qualifying non-UK pension schemes
 5. Recognition for tax purposes
 6. Requirements for schemes recognised for tax purposes
 7. Requirements for schemes established by international organisations
- Signature

SCHEDULE — SPECIFIED SCHEMES

A complying superannuation plan as defined in section 995-1 (definitions)...

Explanatory Note

Changes to legislation:

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