

SCHEDULE

Regulation 5

SPECIFIED SCHEMES

A complying superannuation plan as defined in section 995-1 (definitions) of the Income Tax Assessment Act 1997 of Australia (as amended by the Tax Law Amendment (Simplified Superannuation) Act 2007 of Australia) <sup>M1</sup>.

**Marginal Citations**

**M1** The terms used in the definition of “complying superannuation plan” are further defined in the Superannuation Industry (Supervision) Act 1993 of Australia and the Retirement Savings Accounts Act 1997 of Australia.

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**Changes to legislation:**

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