



Finance Act 2020

2020 CHAPTER 14

PART 4 U.K.

MISCELLANEOUS AND FINAL

Compensation schemes etc

102 Tax relief for scheme payments etc U.K.

Schedule 15 makes provision for tax relief in respect of—

- (a) payments made under or otherwise referable to the Windrush Compensation Scheme,
- (b) payments under the Troubles Permanent Disablement Payment Scheme,^{F1}...
- [^{F2}(ba) payments made under or otherwise referable to compensation schemes established in connection with certain matters relating to Post Office Limited, and]
- (c) other compensation payments made by or on behalf of a government, public authority or local authority.

Textual Amendments

- F1 Word in s. 102 omitted (22.2.2024) by virtue of Finance Act 2024 (c. 3), s. 12(3)(a)(i)
- F2 S. 102(ba) inserted (22.2.2024) by Finance Act 2024 (c. 3), s. 12(3)(a)(ii)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Cross Heading: Compensation schemes etc.