



# 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, <sup>F1</sup>...
- [<sup>F2</sup>(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, Section 102.