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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order applies sections 731, 733 and 734 of the Income Tax (Trading and Other Income) Act 2005 (periodical payments of personal injury damages) to certain periodical payments under a scheme established for the purpose of making payments and providing support to, or in respect of, individuals infected with Hepatitis C, HIV or both, through contaminated blood or blood products used by the NHS. There are separate schemes being introduced in England, Wales and Northern Ireland.

The effect of the Order is that no liability to income tax will arise in relation to periodic payments made under those schemes.

A Tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.