
STATUTORY INSTRUMENTS

2023 No. 1009

INHERITANCE TAX

The Post Office Horizon Shortfall Scheme and
Group Litigation Order Compensation Payments
(Inheritance Tax Relief) Regulations 2023

<i>Made</i>	- - - -	<i>14th September 2023</i>
<i>Laid before the House of Commons</i>	- -	<i>18th September 2023</i>
<i>Coming into force</i>		<i>9th October 2023</i>

THE POST OFFICE HORIZON SHORTFALL SCHEME AND
GROUP LITIGATION ORDER COMPENSATION PAYMENTS
(INHERITANCE TAX RELIEF) REGULATIONS 2023

1. Citation, commencement and effect
 2. Interpretation
 3. Relief from inheritance tax for Horizon Shortfall Scheme compensation payments and Group Litigation Order compensation payments
- Signature
Explanatory Note