
STATUTORY INSTRUMENTS

2023 No. 1009

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

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Post Office Horizon Shortfall Scheme and Group Litigation Order Compensation Payments (Inheritance Tax Relief) Regulations 2023 and come into force on 9th October 2023.

(2) These Regulations have effect from—

- (a) 1st May 2020 in relation to Horizon Shortfall Scheme compensation payments, and
- (b) 1st August 2022 in relation to Group Litigation Order compensation payments.