
STATUTORY INSTRUMENTS

2023 No. 1009

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

**Relief from inheritance tax for Horizon Shortfall Scheme compensation payments and
Group Litigation Order compensation payments**

3. The following compensation payments are qualifying payments for the purposes of paragraph 5 of Schedule 15 to the Finance Act 2020—

- (a) Horizon Shortfall Scheme compensation payments, and
- (b) Group Litigation Order compensation payments.