Status:	This is the	original v	ersion (as it was o	originally made). T	Γhis
item of	legislation	is currenti	lv onlv o	available i	in its original form	at.

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.