
STATUTORY INSTRUMENTS

2023 No. 1171

**The War Widows Recognition Payment Scheme
(Income Tax Exemption) Regulations 2023**

Exemption from income tax for payments made under the War Widows Recognition Payment Scheme

2.—(1) A payment made by the Ministry of Defence to a person under the War Widows Recognition Payment Scheme is a qualifying payment for the purposes of paragraph 3 of Schedule 15 to the Finance Act 2020.

(2) This regulation applies to payments received on or after 1st October 2023.