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STATUTORY INSTRUMENTS

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**2023 No. 184**

**CAPITAL GAINS TAX  
INCOME TAX  
INHERITANCE TAX**

**The Post Office Horizon Compensation and Infected  
Blood Interim Compensation Payment Schemes  
(Tax Exemptions and Relief) Regulations 2023**

*Made - - - - 21st February 2023*  
*Laid before the House of*  
*Commons - - 23rd February 2023*  
*Coming into force 16th March 2023*

**THE POST OFFICE HORIZON COMPENSATION AND INFECTED  
BLOOD INTERIM COMPENSATION PAYMENT SCHEMES  
(TAX EXEMPTIONS AND RELIEF) REGULATIONS 2023**

1. Citation, commencement and effect
  2. Interpretation
  3. Exemption from income tax for Overturned Historical Conviction compensation payments, Group Litigation Order compensation payments, and Infected Blood Scheme compensation payments
  4. Exemption from capital gains tax for Overturned Historical Conviction compensation payments, Group Litigation Order compensation payments, and Infected Blood Scheme compensation payments
  5. Relief from inheritance tax for Overturned Historical Conviction compensation payments and Infected Blood Scheme compensation payments
- Signature  
Explanatory Note