
STATUTORY INSTRUMENTS

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 Treasury make the following Regulations in exercise of the powers conferred by paragraphs 2(5) and (6), 3(5), 4(3)(c) and 5(7) of Schedule 15 to the Finance Act 2020⁽¹⁾.