
STATUTORY INSTRUMENTS

2024 No. 182

**CAPITAL GAINS TAX
INCOME TAX
INHERITANCE TAX**

The Post Office Compensation Schemes and Victims
of Overseas Terrorism Compensation Scheme
(Tax Exemptions and Relief) Regulations 2024

Made - - - - 21st February 2024
Laid before the House of
Commons - - 22nd February 2024
Coming into force 14th March 2024

**THE POST OFFICE COMPENSATION SCHEMES AND VICTIMS
OF OVERSEAS TERRORISM COMPENSATION SCHEME
(TAX EXEMPTIONS AND RELIEF) REGULATIONS 2024**

1. Citation, commencement and effect
 2. Interpretation
 3. Exemptions from income tax for compensation payments
 4. Exemptions from capital gains tax for compensation payments
 5. Relief from inheritance tax for Group Litigation Order nominated individual compensation payments
- Signature
Explanatory Note