
STATUTORY INSTRUMENTS

2024 No. 818

**CAPITAL GAINS TAX
CORPORATION TAX
INCOME TAX
INHERITANCE TAX**

**The Horizon Convictions Redress Scheme and
Horizon Shortfall Scheme Fixed Sum Award
(Tax Exemptions and Relief) Regulations 2024**

<i>Made</i>	- - - -	<i>25th July 2024</i>
<i>Laid before the House of Commons</i>	- -	<i>26th July 2024</i>
<i>Coming into force</i>		<i>16th August 2024</i>

**THE HORIZON CONVICTIONS REDRESS SCHEME AND
HORIZON SHORTFALL SCHEME FIXED SUM AWARD
(TAX EXEMPTIONS AND RELIEF) REGULATIONS 2024**

1. Citation and commencement
 2. Interpretation
 3. Exemptions from income tax for Horizon Convictions Redress Scheme compensation payments and Horizon Shortfall Scheme Fixed Sum Awards
 4. Exemptions from capital gains tax for Horizon Convictions Redress Scheme compensation payments and Horizon Shortfall Scheme Fixed Sum Awards
 5. Relief from inheritance tax for Horizon Convictions Redress Scheme compensation payments and Horizon Shortfall Scheme Fixed Sum Awards
 6. Exemption from corporation tax for Horizon Shortfall Scheme Fixed Sum Awards
 7. Exemption from income tax and capital gains tax for relevant onward payments of Horizon Shortfall Scheme Fixed Sum Awards
- Signature
Explanatory Note