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STATUTORY INSTRUMENTS

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**2024 No. 902**

**CAPITAL GAINS TAX  
INCOME TAX  
INHERITANCE TAX**

**The Infected Blood Compensation Scheme  
(Tax Exemptions and Relief) Regulations 2024**

*Made - - - - 4th September 2024  
Laid before the House of  
Commons - - - 5th September 2024  
Coming into force 26th September 2024*

**THE INFECTED BLOOD COMPENSATION SCHEME  
(TAX EXEMPTIONS AND RELIEF) REGULATIONS 2024**

1. Citation and commencement
  2. Interpretation
  3. Exemption from income tax for Infected Blood Compensation Scheme payments
  4. Exemption from capital gains tax for Infected Blood Compensation Scheme payments
  5. Relief from inheritance tax for Infected Blood Compensation Scheme payments
- Signature  
Explanatory Note