

CRIME AND SECURITY ACT 2010

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Compensation of victims of overseas terrorism

Section 48: Compensation scheme

219. [Section 48](#) provides that the arrangements that may be made by the Secretary of State under section 47 may include the making of a scheme – to be known as the Victims of Overseas Terrorism Compensation Scheme (*subsection (2)*). The Scheme may set out the circumstances in which payments may or may not be made and the categories of person to whom payments may be made (*subsection (1)*).
220. *Subsection (4)* introduces Schedule 2 to the Act which makes consequential amendments to other enactments.
221. [Paragraph 1](#) of Schedule 2 amends the Parliamentary Commissioner Act 1967 so as to bring the administration of the Victims of Overseas Terrorism Compensation Scheme within the remit of the Parliamentary Ombudsman.
222. [Paragraphs 2, 3 and 4](#) amend the Inheritance Tax Act 1984, the Income Tax (Trading and Other Income) Act 2005 and the Finance Act 2005 respectively to provide that the tax treatment of any awards under the Victims of Overseas Terrorism Compensation Scheme is in line with awards made under the Criminal Injuries Compensation Scheme.
223. [Paragraph 5](#) amends the Tribunals, Courts and Enforcement Act 2007 to provide that any decision of the First-tier Tribunal in respect of an appeal by an applicant against a review decision made under the Victims of Overseas Terrorism Compensation Scheme is not available for appeal to the Upper Tribunal (this mirrors the position in respect of appeals made under the Criminal Injuries Compensation Scheme). The decisions of the First-tier Tribunal are, however, subject to judicial review.