

SCHEDULES

SCHEDULE 2

Section 48(4)

COMPENSATION OF VICTIMS OF OVERSEAS TERRORISM: CONSEQUENTIAL AMENDMENTS

Parliamentary Commissioner Act 1967 (c. 13)

1 After section 11B of the Parliamentary Commissioner Act 1967, there is inserted—

“11C The Victims of Overseas Terrorism Compensation Scheme

- (1) For the purposes of this Act, administrative functions exercisable by an administrator of the Victims of Overseas Terrorism Compensation Scheme (see section 48 of the Crime and Security Act 2010) (“Scheme functions”) shall be taken to be administrative functions of a government department to which this Act applies.
- (2) For the purposes of this section, a claims officer appointed under section 51(1) of the Crime and Security Act 2010 is an administrator of the Scheme.
- (3) The principal officer in relation to any complaint made in respect of any action taken in respect of Scheme functions by a claims officer is such person as may from time to time be designated by the Secretary of State for the purposes of this subsection.
- (4) The conduct of an investigation under this Act in respect of any action taken in respect of Scheme functions shall not affect—
 - (a) any action so taken; or
 - (b) any power or duty of any person to take further action with respect to any matters subject to investigation.”

Inheritance Tax Act 1984 (c. 51)

- 2 (1) The Inheritance Tax Act 1984 is amended as follows.
- (2) In section 71A (trusts for bereaved minors)—
 - (a) in subsection (2), after paragraph (b) there is inserted
“or
(c) established under the Victims of Overseas Terrorism Compensation Scheme,”;
 - (b) in subsection (4), for “or (b)” there is substituted “, (b) or (c)”.
- (3) In section 71D (age 18-to-25 trusts), in subsection (2), after paragraph (b) there is inserted “or
“(c) established under the Victims of Overseas Terrorism Compensation Scheme,”.

Income Tax (Trading and Other Income) Act 2005 (c. 5)

- 3 In section 732 of the Income Tax (Trading and Other Income) Act 2005 (compensation awards), in subsections (1) and (2), at the end there is inserted “or the Victims of Overseas Terrorism Compensation Scheme”.

Finance Act 2005 (c. 7)

- 4 In section 35 of the Finance Act 2005 (trusts for relevant minors), in subsection (2), after paragraph (b) there is inserted
- “ or
- (c) established under the Victims of Overseas Terrorism Compensation Scheme,”.

Tribunals, Courts and Enforcement Act 2007 (c. 15)

- 5 In section 11 of the Tribunals, Courts and Enforcement Act 2007 (right to appeal to Upper Tribunal), in subsection (5) (excluded decisions), after paragraph (a) there is inserted—
- “(aa) any decision of the First-tier Tribunal on an appeal made in exercise of a right conferred by the Victims of Overseas Terrorism Compensation Scheme in compliance with section 52(3) of the Crime and Security Act 2010,”.