



Finance Act 2020

2020 CHAPTER 14

PART 4

MISCELLANEOUS AND FINAL

Compensation schemes etc

102 Tax relief for scheme payments etc

Schedule 15 makes provision for tax relief in respect of—

- (a) payments made under or otherwise referable to the Windrush Compensation Scheme,
- (b) payments under the Troubles Permanent Disablement Payment Scheme, and
- (c) other compensation payments made by or on behalf of a government, public authority or local authority.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Cross Heading: Compensation schemes etc.