
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Cross Heading: Introductory. (See end of Document for details)

SCHEDULES

SCHEDULE 15

TAX RELIEF FOR SCHEME PAYMENTS ETC

Introductory

- 1 (1) This Schedule provides for the following in respect of qualifying payments—
 - (a) an exemption from income tax, and
 - (b) an exemption from capital gains tax.
- (2) This Schedule also provides for a relief from inheritance tax in respect of qualifying payments (but see paragraph 5(4), which contains an excepted case).

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