



# 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, Section 102.