
STATUTORY INSTRUMENTS

2023 No. 772

**CAPITAL GAINS TAX
INCOME TAX**

**The Post Office Horizon Shortfall Scheme Top-
Up Payments (Tax Exemptions) Regulations 2023**

<i>Made</i>	- - - -	<i>6th July 2023</i>
<i>Laid before the House of Commons</i>	- -	<i>10th July 2023</i>
<i>Coming into force</i>		<i>1st August 2023</i>

**THE POST OFFICE HORIZON SHORTFALL SCHEME TOP-
UP PAYMENTS (TAX EXEMPTIONS) REGULATIONS 2023**

1. Citation and commencement
2. Interpretation
3. Exemption from capital gains tax and income tax for Horizon Shortfall Scheme top-up payments
Signature
Explanatory Note