
STATUTORY INSTRUMENTS

2017 No. 446

The Scottish Infected Blood Support Scheme (Application of Sections 731, 733 and 734 of the Income Tax (Trading and Other Income) Act 2005) Order 2017

Application of sections 731, 733 and 734 of the Income Tax (Trading and Other Income) Act 2005

2.—(1) Sections 731, 733 and 734 of the Income Tax (Trading and Other Income) Act 2005 have effect with the following modifications in relation to payments made to a Scheme beneficiary pursuant to the Scottish scheme.

(2) In section 731 (periodical payments of personal injury damages)—

(a) in subsection (2)—

(i) the “or” at the end of paragraph (d) is treated as omitted; and

(ii) after paragraph (e) there is treated as inserted—

“, or

(f) the Scottish scheme, so far as it relates to a Scheme beneficiary.”;

(b) after subsection (6) there is treated as inserted—

“(7) In this section, “Scottish scheme” means the “Scheme of Support and Assistance for those Infected with Hepatitis C, HIV, or both, as a result of NHS treatment” made by the Scottish Ministers and dated 21st February 2017.

(8) In this section and sections 733 and 734, “Scheme beneficiary” means a person listed in paragraph 3(1) of the Scottish scheme.”

(3) For section 733(a) (persons entitled to exemptions for personal injury payments) there is treated as substituted—

“(a) the person (“A”) who is a Scheme beneficiary or who is entitled to the damages under the order, agreement, undertaking or to the compensation under the award in question.”.

(4) In section 734(1)(a) (payments from trusts for injured persons) after “who is” there is treated as inserted “a Scheme beneficiary or who is”.