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STATUTORY INSTRUMENTS

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**2017 No. 904**

**The Infected Blood Schemes (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 pursuant to an Infected Blood 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) an Infected Blood Scheme.”

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

“(7) In this section and sections 733 and 734, “Infected Blood Scheme” means a scheme for the purpose of making payments and providing support to, or in respect of, individuals infected with Hepatitis C, HIV or both, through contaminated blood or blood products used by the NHS, which is—

(a) in relation to England, established under sections 1 and 2 of the National Health Service Act 2006<sup>(1)</sup> and administered by the NHS Business Services Authority<sup>(2)</sup>,

(b) in relation to Wales, established under sections 1 to 3 of the National Health Service (Wales) Act 2006<sup>(3)</sup> and administered by the Velindre NHS Trust<sup>(4)</sup>, or

(c) in relation to Northern Ireland, established under sections 2 and 3 of the Health and Social Care (Reform) Act (Northern Ireland) 2009<sup>(5)</sup> and administered by the Regional Business Services Organisation<sup>(6)</sup>.”.

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

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(1) 2006 c. 41. Section 1 was amended by section 1 of the Health and Social Care Act 2012 (c. 7). Section 2 was amended by paragraph 1(1) of Schedule 4 to the Health and Social Care Act 2012.

(2) The NHS Business Services Authority was established under article 2 of the NHS Business Services Authority (Awdurdod Gwasanaethau Busnes y GIG) (Establishment and Constitution) Order 2005 (S.I. 2005/2414).

(3) 2006 c. 42.

(4) The Velindre NHS Trust was established under article 2 of the Velindre National Health Service Trust (Establishment) Order 1993 (S.I. 1993/2838, amended by S.I. 1999/826).

(5) 2009 c. 1.

(6) The Regional Business Services Organisation was established under section 14 of the Health and Social Care (Reform) Act (Northern Ireland) 2009.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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

(4) In section 734(1)(a) (payments from trusts for injured persons) for “or undertaking” there is treated as substituted “, undertaking or Infected Blood Scheme”.