STATUTORY INSTRUMENTS

2017 No. 904

INCOME TAX

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

Made - - - -	*11th September 2017*
Laid before the House of Commons - - - -	*12th September 2017*
Coming into force - -	*23rd October 2017*

The Treasury make the following Order in exercise of the power conferred by section 732(2) of the Income Tax (Trading and Other Income) Act 2005(**1**).

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Infected Blood Schemes (Application of Sections 731, 733 and 734 of the Income Tax (Trading and Other Income) Act 2005) Order 2017 and comes into force on 23rd October 2017.

(2) In this Order "Infected Blood Scheme" has the meaning given in section 731(7) of the Income Tax (Trading and Other Income) Act 2005 (treated as inserted by article 2(2)(b)).

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."

(**1**) 2005 c. 5. Section 732(2) was amended by paragraph 3 of Schedule 2 to the Crime and Security Act 2010 (c. 17).