STATUTORY INSTRUMENTS

2017 No. 446

INCOME TAX

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

Made - - - -	*20th March 2017*
Laid before the House of Commons - - - -	*21st March 2017*
Coming into force - -	*13th April 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 Scottish Infected Blood Support Scheme (Application of Sections 731, 733 and 734 of the Income Tax (Trading and Other Income) Act 2005) Order 2017 and comes into force on 13th April 2017.

(2) In this Order "Scottish scheme" and "Scheme beneficiary" have the meanings given in section 731(7) and (8) 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 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

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