

Payments by Haemophilia HIV Trust - Exemption from Income Tax

Part 07-01-04

This document should be read in conjunction with section 190 of the Taxes Consolidation Act 1997

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1. Introduction - Details of the Trust

The Haemophilia HIV Trust (also known as "the HHT") was established by trust deed dated 22 November 1989. The trust was declared between the Minister for Health and seven named trustees.

The initial trust fund consisted of a Government grant of €1.26 million (IR £1 million), together with any income arising from the investment of any part of the grant.

The trustees may make payments to haemophiliacs who, as a result of receiving infected blood products, are in need of assistance and may also make payments to spouses/civil partners, parents, children, or other dependents of such individuals, even if that individual is deceased.

While the trustees have discretion as to how they apply the trust money it is envisaged that the benefit package for beneficiaries will consist of an initial lump sum and monthly payments e.g.

- a) a lump sum of €5,000 and 30 monthly payments of €120 or,
- b) a lump sum of €3,000 and 30 monthly payments of €200

The amounts will vary according to the financial circumstances of each beneficiary.

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[...]

2. The Exemption

Section 190 of the Taxes Consolidation Act 1997 (TCA 1997) exempts, in the hands of the beneficiaries, the payments made by the trustees out of the HHT. The exemption applies irrespective of whether the payments are made before or after the passing of the Finance Act 1990.

Beneficiaries are **not** obliged to include the payments from the HHT on their returns of income. Such payments are not to be taken into account in computing total income for any purpose.

Where a beneficiary invests the payments received from the HHT, the investment income is taxable in the normal way [subject to the provisions of section 189 TCA 1997 in respect of personal injury claims - See Tax and Duty Manual [Part 07-01-02 - Compensation in Respect of Personal Injuries](#), for further information.