STATUTORY INSTRUMENTS

2020 No. 1198

INCOME TAX

The Coronavirus Life Assurance Scheme (Northern Irish Scheme) (Excluded Benefits for Tax Purposes) Regulations 2020

Made - - - - November 2020
Laid before the House of Commons - - November 2020

Coming into force Sth November 2020

THE CORONAVIRUS LIFE ASSURANCE SCHEME (NORTHERN IRISH SCHEME) (EXCLUDED BENEFITS FOR TAX PURPOSES) REGULATIONS 2020

- 1. Citation commencement and effect
- 2. Benefits excluded from charge under Chapter 2 of Part 6 of ITEPA 2003 Signature Explanatory Note