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STATUTORY INSTRUMENTS

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**2020 No. 1293**

**INCOME TAX**

**The Income Tax (Exemption of Minor Benefits) (Coronavirus) Regulations 2020**

		<i>at 12.00 p.m. on</i>
<i>Made</i>	- - - -	<i>16th November 2020</i>
<i>Laid before the House of</i>		<i>at 3.30 p.m. on 16th</i>
<i>Commons</i>	- - - -	<i>November 2020</i>
<i>Coming into force</i>	- -	<i>8th December 2020</i>

The Treasury make the following Regulations in exercise of the power conferred by section 210 of the Income Tax (Earnings and Pensions) Act 2003<sup>(1)</sup>.

**Citation, commencement, effect and interpretation**

1.—(1) These Regulations may be cited as the Income Tax (Exemption of Minor Benefits) (Coronavirus) Regulations 2020.

(2) These Regulations come into force on 8th December 2020 and have effect for coronavirus tests provided on or after that date but before the end of the tax year 2020-21.

(3) In these Regulations “coronavirus test” means a test which detects the presence of a viral antigen or viral ribonucleic acid (RNA) specific to severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2).

**Exemption for coronavirus tests provided by employers**

2. There is no charge to tax under Chapter 10 of Part 3 (taxable benefits: residual liability to charge) of the Income Tax (Earnings and Pensions) Act 2003 for a coronavirus test provided by or on behalf of an employer.

At 12.00 p.m. on 16th November 2020

*Rebecca Harris*  
*Maggie Throup*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations provide for an exemption from income tax charged under Chapter 10 of Part 3 (taxable benefits: residual liability to charge) of the Income Tax (Earnings and Pensions) Act 2003 (c. 1) when employees are provided with coronavirus tests of the type which detect a viral antigen.

These Regulations will take effect for coronavirus tests provided on or after the date the Regulations come into force until the end of the tax year 2020-21.

A Tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.