
STATUTORY INSTRUMENTS

2021 No. 92

**CORPORATION TAX
INCOME TAX**

The Taxation of Coronavirus
Support Payments Regulations 2021

<i>Made</i>	- - - -	<i>28th January 2021</i>
<i>Laid before the House of Commons</i>	- -	<i>1st February 2021</i>
<i>Coming into force</i>		<i>22nd February 2021</i>

**THE TAXATION OF CORONAVIRUS
SUPPORT PAYMENTS REGULATIONS 2021**

1. Citation, commencement and effect
 2. Specified schemes
 3. Application of Schedule 16 to the Finance Act 2020
- Signature
Explanatory Note