
STATUTORY INSTRUMENTS

2020 No. 1198

INCOME TAX

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

<i>Made</i>	- - - -	<i>at 9.30 a.m. on 3rd November 2020</i>
<i>Laid before the House of Commons</i>	- - - -	<i>at 1.00 p.m. on 3rd November 2020</i>
<i>Coming into force</i>	- -	<i>5th November 2020</i>

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by section 393B(3)(d) and (4A) of the Income Tax (Earnings and Pensions) Act 2003(1), and now exercisable by them(2), make the following Regulations:

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- (1) [2003 c. 1](#). Section 393B was inserted, by way of substitution for section 393 as originally enacted, by section 249(3) of the Finance Act [2004 \(c. 12\)](#). Subsection (4A) was inserted by paragraph 21 of Schedule 20 to the Finance Act [2007 \(c. 11\)](#).
- (2) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act [2005 \(c. 11\)](#).