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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 INCOME TAX (EXEMPTION OF MINOR  
BENEFITS) (CORONAVIRUS) REGULATIONS 2020**

1. Citation, commencement, effect and interpretation
  2. Exemption for coronavirus tests provided by employers
- Signature  
Explanatory Note