

Changes to legislation: There are currently no known outstanding effects for the The Income Tax (Exemption of Minor Benefits) (Coronavirus) Regulations 2020. (See end of Document for details)

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>.

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