
STATUTORY INSTRUMENTS

2020 No. 1523

The Social Security Contributions (Disregarded Payments) (Coronavirus) (No. 2) Regulations 2020

Citation, commencement, interpretation and effect

1.—(1) These Regulations may be cited as the Social Security Contributions (Disregarded Payments) (Coronavirus) (No. 2) Regulations 2020.

(2) These Regulations come into force on 25th January 2021 and have effect in relation to payments made 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).