STATUTORY INSTRUMENTS

2020 No. 1532

The Social Security Contributions (Disregarded Payments) (Coronavirus) (Scotland and Wales) Regulations 2020

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security Contributions (Disregarded Payments) (Coronavirus) (Scotland and Wales) Regulations 2020 and come into force on 5th January 2021.

(2) In these Regulations—

"coronavirus" means severe acute respiratory syndrome coronavirus 2;

"Scottish local authority" means a council constituted under section 2 of the Local Government etc. (Scotland) Act 1994(1);

"self-isolation support payment" means-

- (i) a payment known as a Self-Isolation Support Grant made by a Scottish local authority, or
- (ii) a payment made by a Welsh local authority under the scheme known as the Self-Isolation Support Payment scheme,

to a person who has been required to self-isolate due to coronavirus;

"Welsh local authority" means a county council or county borough council in Wales.