
STATUTORY INSTRUMENTS

2020 No. 524

INCOME TAX

The Income Tax (Exemption for Coronavirus
Related Home Office Expenses) Regulations 2020

<i>Made</i>	- - - -	<i>20th May 2020</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>21st May 2020</i>
<i>Coming into force</i>	- -	<i>11th June 2020</i>

The Treasury, in exercise of the power conferred by section 210 of the Income Tax (Earnings and Pensions) Act 2003⁽¹⁾, make the following Regulations: