
STATUTORY INSTRUMENTS

2021 No. 92

**The Taxation of Coronavirus
Support Payments Regulations 2021**

Specified schemes

2. The following schemes are specified under section 106 of the Finance Act 2020—
 - (a) the Test and Trace Support Payment Scheme⁽¹⁾ in England,
 - (b) the Self-Isolation Support Grant⁽²⁾ in Scotland, and
 - (c) the Self-Isolation Support Scheme⁽³⁾ in Wales.

(1) The Test and Trace Support Payment Scheme was piloted for Blackburn with Darwen, Pendle and Oldham from 1 September 2020 (as announced by Health Secretary on 27 August 2020, this announcement can be found at <https://www.gov.uk/government/news/new-payment-for-people-self-isolating-in-highest-risk-areas>) and extended to the whole of England from 28 September 2020, announced by the Prime Minister's office on 20 September 2020 (guidance for the scheme can be found at <https://www.gov.uk/test-and-trace-support-payment>, a hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ).

(2) The Self-Isolation Support Grant was announced by Social Security Secretary on 30 September 2020 (guidance for the scheme can be found at <https://www.mygov.scot/scottish-welfare-fund/self-isolation-support-grants/>, a hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ).

(3) The Self-Isolation Support Scheme was announced by the First Minister of Wales on 22 September 2020 (guidance for the scheme can be found at <https://gov.wales/self-isolation-support-scheme>, a hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ).