

---

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2020, Cross Heading: Charge where no business carried on. (See end of Document for details)

---

## SCHEDULES

### SCHEDULE 16

#### TAXATION OF CORONAVIRUS SUPPORT PAYMENTS

##### *Charge where no business carried on*

- 6 (1) Tax is charged on an amount of a coronavirus support payment, other than a payment made under an employment-related scheme or the self-employment income support scheme, if—
- (a) the amount is neither brought into account under paragraph 1(2) in calculating the profits of a business nor treated as a post-cessation receipt by virtue of paragraph 2(3) or (4), and
  - (b) at the time the coronavirus support payment was received, the recipient did not carry on a business whose profits are charged to tax and to which the payment could be referable.
- (2) In this paragraph “tax” means—
- (a) corporation tax, in the case of a company that (apart from this paragraph) is chargeable to corporation tax, or to any amount chargeable as if it was corporation tax, or
  - (b) income tax, in any other case.
- (3) Tax is charged under sub-paragraph (1) on the whole of the amount to which that sub-paragraph applies.
- (4) The person liable for tax charged under sub-paragraph (1) is the recipient of that amount.
- (5) Where income tax is charged under sub-paragraph (1), sections 527 and 528 of ITA 2007 (exemption and income condition for charitable trusts) have effect as if sub-paragraph (1) were a provision to which section 1016 of that Act applies.
- (6) Where corporation tax is charged under sub-paragraph (1), sections 481 and 482 of CTA 2010 (exemption and income condition for charitable companies) have effect as if sub-paragraph (1) were a provision to which section 1173 of that Act applies.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Cross Heading:  
Charge where no business carried on.