

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 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 <sup>M1</sup>, make the following Regulations:

**Marginal Citations**

**M1** 2003 c.1.

**Citation, commencement, interpretation and effect**

1.—(1) These Regulations may be cited as the Income Tax (Exemption for Coronavirus Related Home Office Expenses) Regulations 2020.

(2) These Regulations come into force on 11th June 2020 and have effect for amounts reimbursed on or after that date but before the end of the tax year [<sup>F1</sup>2021-22].

(3) In these Regulations—

“coronavirus” has the meaning given in section 1 of the Coronavirus Act 2020 <sup>M2</sup>;

“ITEPA” means the Income Tax (Earnings and Pensions) Act 2003.

**F1** Word in [reg. 1\(2\)](#) substituted (31.3.2021) by [The Income Tax \(Exemption for Coronavirus Related Home Office Expenses\) \(Amendment\) Regulations 2021 \(S.I. 2021/225\)](#), [regs. 1, 2\(2\)](#)

**Commencement Information**

**II** Reg. 1 in force at 11.6.2020, see [reg. 1\(2\)](#)

**Marginal Citations**

**M2** 2020 c.7.

### **Exemption for coronavirus related home office expenses**

**2.**—(1) There is no charge to tax under Chapter 10 of Part 3 (taxable benefits: residual liability to charge) of ITEPA for an amount reimbursed to an employee in respect of coronavirus related home office expenses.

(2) For the purposes of paragraph (1) “coronavirus related home office expenses” means expenses incurred by an employee in respect of equipment where—

- (a) that equipment was obtained for the sole purpose of enabling the employee to work from home as a result of the coronavirus outbreak; and
- (b) the provision of the equipment would have been exempt from income tax under section 316 of ITEPA if it had been provided directly to the employee by or on behalf of the employer.

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#### **Commencement Information**

**I2** Reg. 2 in force at 11.6.2020, see [reg. 1\(2\)](#)

*Iain Stewart*  
*Michael Tomlinson*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations provide for an exemption from income tax for amounts reimbursed to an employee for expenses that the employee has incurred in obtaining office equipment to enable home working necessitated by the coronavirus outbreak.

These Regulations will take effect for reimbursements made on or after the date the Regulations come into force up until the end of the tax year 2020-21.

A Tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

**Changes to legislation:**

There are currently no known outstanding effects for the The Income Tax (Exemption for Coronavirus Related Home Office Expenses) Regulations 2020.