
STATUTORY INSTRUMENTS

2020 No. 615

INCOME TAX

**The Coronavirus Life Assurance Scheme
(English and Welsh Schemes) (Excluded
Benefits for Tax Purposes) Regulations 2020**

<i>Made</i>	- - - -	<i>19th June 2020</i>
<i>Laid before the House of Commons</i>	- -	<i>22nd June 2020</i>
<i>Coming into force</i>		<i>13th July 2020</i>

**THE CORONAVIRUS LIFE ASSURANCE SCHEME
(ENGLISH AND WELSH SCHEMES) (EXCLUDED
BENEFITS FOR TAX PURPOSES) REGULATIONS 2020**

1. Citation commencement and effect
 2. Benefits excluded from charge under Chapter 2 of Part 6 of ITEPA 2003
- Signature
Explanatory Note