
STATUTORY INSTRUMENTS

2022 No. 275

INCOME TAX

The Finance Act 2021 (Modification of
Section 26) (Coronavirus) Regulations 2022

<i>Made</i>	- - - -	<i>14th March 2022</i>
<i>Laid before the House of Commons</i>	- - - -	<i>16th March 2022</i>
<i>Coming into force</i>	- -	<i>6th April 2022</i>

The Treasury make the following Regulations in exercise of the power conferred by section 26(5) of the Finance Act 2021⁽¹⁾.

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Finance Act 2021 (Modification of Section 26) (Coronavirus) Regulations 2022.

(2) These Regulations come into force on 6th April 2022 and have effect for the tax year 2022-23.

Exemption for coronavirus tests

2. Section 26 of the Finance Act 2021 is also to have effect for the tax year 2022-23.

14th March 2022

Rebecca Harris
Amanda Solloway
Two of the Lords Commissioners of Her
Majesty's Treasury

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide that section 26 of the Finance Act 2021 (c. 26) (“FA 2021”) is to also have effect for the tax year 2022-23. Section 26 FA 2021 provides that no liability to income tax arises in respect of the provision to an employee of a coronavirus diagnostic test, or the payment or reimbursement to or in respect of an employee for the cost of such a test. As enacted section 26 FA 2021 has effect for tax years 2020-21 and 2021-22, and these Regulations extend the effect of that section for the tax year 2022-23.

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>.