

SCHEDULES

SCHEDULE 16

TAXATION OF CORONAVIRUS SUPPORT PAYMENTS

Modification of the Tax Acts

- 7 The Treasury may by regulations modify the application of any provision of the Tax Acts that affects (or that otherwise would affect) the treatment of—
- (a) receipts brought into account under paragraph 1(2),
 - (b) amounts treated as post-cessation receipts under paragraph 2(3) or (4), or
 - (c) amounts charged under paragraph 5(1) or 6(1).