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STATUTORY INSTRUMENTS

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**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 INCOME TAX (EXEMPTION FOR CORONAVIRUS  
RELATED HOME OFFICE EXPENSES) REGULATIONS 2020**

1. Citation, commencement, interpretation and effect
  2. Exemption for coronavirus related home office expenses
- Signature  
Explanatory Note