STATUTORY INSTRUMENTS

## 2020 No. 941

## The Tax Credits (Coronavirus, Miscellaneous Amendments) (No. 2) Regulations 2020

## Citation and commencement

**1.** These Regulations may be cited as the Tax Credits (Coronavirus, Miscellaneous Amendments) (No. 2) Regulations 2020 and come into force on 25th September 2020.