STATUTORY INSTRUMENTS

## 2021 No. 225

## **INCOME TAX**

The Income Tax (Exemption for Coronavirus Related Home Office Expenses) (Amendment) Regulations 2021

Made	
Laid before the House of	
Commons -	-
Coming into force	

8th March 2021 9th March 2021 31st March 2021

## THE INCOME TAX (EXEMPTION FOR CORONAVIRUS RELATED HOME OFFICE EXPENSES) (AMENDMENT) REGULATIONS 2021

- 1. Citation and commencement
- Amendment to the Income Tax (Exemption for Coronavirus Related Home Office Expenses) Regulations 2020 Signature Explanatory Note