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STATUTORY INSTRUMENTS

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**2021 No. 225**

**INCOME TAX**

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

<i>Made</i>	- - - -	<i>8th March 2021</i>
<i>Laid before the House of Commons</i>	- - - -	<i>9th March 2021</i>
<i>Coming into force</i>	- -	<i>31st March 2021</i>

The Treasury, in exercise of the power conferred by section 210 of the Income Tax (Earnings and Pensions) Act 2003<sup>(1)</sup>, make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Income Tax (Exemption for Coronavirus Related Home Office Expenses) (Amendment) Regulations 2021 and come into force on 31st March 2021.

**Amendment to the Income Tax (Exemption for Coronavirus Related Home Office Expenses) Regulations 2020**

2.—(1) The Income Tax (Exemption for Coronavirus Related Home Office Expenses) Regulations 2020<sup>(2)</sup> are amended as follows.

(2) In regulation 1(2) (citation, commencement, interpretation and effect), for “2020-21” substitute “2021-22”.

8th March 2021

*David Rutley*  
*James Morris*  
Two of the Lords Commissioners of Her Majesty's Treasury

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(1) 2003 c.1.  
(2) S.I. 2020/524.

**Status:** This is the original version (as it was originally made).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

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Income Tax (Exemption for Coronavirus Related Home Office Expenses) Regulations 2020 to extend the exemption from income tax for amounts reimbursed to an employee for expenses that the employee has incurred in obtaining home office equipment to enable home working necessitated by the coronavirus outbreak. The tax exemption provided for by those Regulations will now apply to amounts reimbursed on or after 11 June 2020 but before the end of the tax year 2021-22.

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>.