
STATUTORY INSTRUMENTS

2021 No. 92

**The Taxation of Coronavirus
Support Payments Regulations 2021**

Application of Schedule 16 to the Finance Act 2020

3.—(1) Paragraph 3 of Schedule 16 to the Finance Act 2020 applies to a coronavirus business support grant scheme and a scheme specified under regulation 2 as if—

- (a) in sub-paragraph (2), after “scheme” there were inserted “, a coronavirus business support grant scheme or a scheme specified under section 106(2)(f) by the Taxation of Coronavirus Support Payments Regulations 2021”,
- (b) in sub-paragraph (5), after “scheme” there were inserted “, a coronavirus business support grant or a scheme specified under section 106(2)(f) by the Taxation of Coronavirus Support Payments Regulations 2021”.

(2) Paragraph 8(2) of Schedule 16 to the Finance Act 2020 applies to a scheme specified under regulation 2 as if—

- (a) for “or the”, there were substituted “, the”, and
- (b) at the end, there were inserted “or a scheme specified under section 106(2)(f) by the Taxation of Coronavirus Support Payments Regulations 2021”.