
STATUTORY INSTRUMENTS

2022 No. 275

INCOME TAX

The Finance Act 2021 (Modification of
Section 26) (Coronavirus) Regulations 2022

<i>Made</i> - - - -	<i>14th March 2022</i>
<i>Laid before the House of Commons</i> - -	<i>16th March 2022</i>
<i>Coming into force</i>	<i>6th April 2022</i>

THE FINANCE ACT 2021 (MODIFICATION OF
SECTION 26) (CORONAVIRUS) REGULATIONS 2022

1. Citation, commencement and effect
 2. Exemption for coronavirus tests
- Signature
Explanatory Note