



Government notifies list of documents to seek tax exemption on expenses related to COVID-19

Notification No. 91 /2022/F. No. 370142/31/2022-TPL (Part-2)

New Delhi, dated: August 5, 2022

The Central government vide the aforementioned notification has laid down the following rules to seek tax exemption in respect of any sum received by an individual from any person related to COVID-19 expenditure:

- (i) COVID-19 positive report or medical report if clinically determined to be COVID-19 positive through investigation in hospital or treating physician of the employee or family member
- (ii) All necessary Documents related to medical treatment of the employee or his family members for COVID-19 or illness related to COVID-19 within six months from the date of testing COVID-19 positive;
- (iii) Details of expenditures, incurred by individual on treatment of individual or his family members for illness related to COVID-19 shall be verified and furnished in Form no. 1 to the Income Tax Department within 9 months from the end of such financial year or December 31, 2022 whichever is later.

This notification shall be deemed to have come into force from April 1, 2020 and shall apply for the assessment year 2020-2021 and subsequent assessment years.





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