



Two Monthly Report on the status on the non-devolved provisions of the Coronavirus Act 2020: September 2022

Presented to Parliament
by the Secretary of State for Health and Social Care
by Command of His Majesty

September 2022



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Introduction

The Coronavirus Act 2020 (“the Act”) has formed a key part of the Government’s response to the COVID-19 pandemic. The Act has enabled action in five key areas:

1. Increasing the available health and social care workforce;
2. Easing, and reacting to, the burden on frontline staff;
3. Supporting people;
4. Containing and slowing the virus; and
5. Managing the deceased with respect and dignity.

The Act gained Royal Assent on 25 March 2020. The temporary provisions within the Act were given a two-year lifespan from when the Act was passed by Parliament, to ensure the Government had the necessary powers to respond effectively for a proportionate amount of time. The Government has removed temporary powers throughout the pandemic as and when they were no longer needed. 20 temporary, non-devolved provisions in the Act were expired early, and the majority of the remaining temporary, non-devolved provisions were expired on the intended sunset date at the end of 24 March 2022. In March 2022, the Government extended five temporary, non-devolved provisions within the Act for up to six months beyond 24 March 2022. Three of these provisions and parts of a fourth were repealed on 28 June 2022.

During the latest two-month reporting period, from 25 July 2022 to 24 September 2022, the only temporary, non-devolved provisions which have been in force, or partially in force, are:

- **Section 43:** Statutory sick pay: power to disapply waiting period limitation: Northern Ireland.
- **Section 55(b):** Tribunal Provisions (partially in force).

These provisions fully expired at the end of 24 September 2022. This means that all of the temporary, non-devolved provisions in the Act have now either expired or been repealed.

The Act also contains a number of permanent provisions, which were excluded from the automatic sunset at the end of 24 March 2022, and which would require new primary legislation in order to repeal. Many of these provisions remain necessary to support pandemic recovery. In the ‘COVID-19 Response: Living with COVID-19’ plan¹, the Government committed to explore any opportunities to remove unnecessary provisions from the statute book as soon as possible and to look for opportunities to do so as the Government’s legislative programme proceeds.

Status of the temporary, non-devolved provisions

This report summarises the impacts of the temporary, non-devolved powers that have been in force over the latest two-month period.

¹ [COVID-19 Response: Living with COVID-19 - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/publications/covid-19-response-living-with-covid-19)

Section 43: Statutory sick pay: power to disapply waiting period limitation: Northern Ireland

Section 43 enabled the suspension of the waiting days' rule for absences related to COVID-19 in relation to Northern Ireland. This meant that Statutory Sick Pay could be payable from day one for COVID-related absences in Northern Ireland.

Statutory Sick Pay is ordinarily a transferred matter in Northern Ireland, but section 43 confers the power to make regulations in respect of Northern Ireland on the Secretary of State. In March 2022, the UK Government extended section 43 for a period of six months beyond 24 March 2022, on the formal request of the Department for Communities in Northern Ireland. Section 43 expired automatically at the end of 24 September 2022.

Section 55(b): Tribunal provisions

Prior to 28 June 2022, section 55(b) (and therefore Schedule 25) enabled temporary modifications to the Tribunals, Courts and Enforcement Act 2007. These modifications facilitated the remote observation of First-tier Tribunal and Upper Tribunal hearings in order to maintain the principle of open justice at wholly remote hearings. They also contained prohibitions to stop observers from making their own recording or broadcast of the hearings that they were watching.

On 28 June 2022, section 55(b) was repealed for almost all purposes, by virtue of the commencement of section 201(2) (repeal of temporary provision) of the Police, Crime, Sentencing and Courts Act 2022², on the same day that the regulations³ enabling their replacement provisions to operate came into force. However, three sets of tribunal amendment rules made in 2020 had attached their expiry to the expiry of section 55(b). These amendment rules were still needed after 28 June 2022 on a temporary basis and so the regulations that commenced s201(2) exempted the attachment of the expiry of the amendment rules. Section 55(b) had no other purpose during this reporting period and expired at the end of 24 September 2022, after which these amendment rules immediately ceased to have effect.

Equalities and Human Rights

Throughout the pandemic, the Government has taken action quickly and decisively to protect public health. The Government has maintained a cautious approach and ensured that any action is proportionate, in place for as short a time as possible and subject to appropriate checks and balances. The Government has removed powers within the Act throughout the pandemic as and when they were no longer needed. For example, the Government expired many of the temporary, non-devolved powers in the Act early.

The pandemic has shone a light on the inequalities that exist across the country. The Government is determined to continue addressing the pre-existing socio-economic and health inequalities which have contributed to the unequal effect of COVID-19 across our society. The causes of these inequalities are varied and require a wide-ranging long-term response, encompassing levelling up health, the economy, welfare and more. The Office for Health Improvement and Disparities works across the

² <https://www.legislation.gov.uk/uksi/2022/704/regulation/2/made>

³ <https://www.legislation.gov.uk/uksi/2022/705/contents/made>

Department of Health and Social Care, the rest of Government, the healthcare system, local government and industry to shift our focus towards preventing ill health, in particular in the places and communities where there are the most significant disparities.

Reporting and Accountability Arrangements for the Coronavirus Act

The Government recognises the vital importance of Parliamentary scrutiny and built-in checks and balances on the use of the Act. For example, Part 2 of the Act includes various arrangements to facilitate accountability and transparency over the use of powers set out in Part 1 of the Act.

The Government has regularly reviewed the temporary, non-devolved powers in the Act and, in line with the evolving situation, suspended and expired powers early where they were no longer needed. The temporary, non-devolved powers in the Act have been subject to a six-monthly vote in the House of Commons on the motion “that the temporary provisions of the Act should not yet expire”. To date, four six-monthly reviews have taken place, in September 2020, March 2021, September 2021 and March 2022.

The Secretary of State for Health and Social Care is required to prepare and publish a report on the status of the non-devolved provisions in the Act relating to every two-month period during the operation of the Act. The Secretary of State for Health and Social Care is required to publish these reports so long as at least one temporary, non-devolved provision remains in force. The report must set out for each of the provisions: (a) whether it is in force at the end of each two-month period, and (b) whether Ministers have, during that period, exercised powers under the Act to change the status of any provisions. This report is the fifteenth and final such report, covering the status of the temporary, non-devolved provisions which have been in force from 25 July 2022 to 24 September 2022. All temporary, non-devolved provisions in the Act have now either expired or been repealed.

While there is the legal obligation to report on the non-devolved provisions of the Act, under Part 2, there is not the same obligation for devolved matters. Each Devolved Government has its own arrangements for reporting on these and on other powers within their legislative competence for tackling the pandemic, which will continue for powers which have been extended in their respective nations.

Mechanism to Change the Status of Provisions

The Government has always sought to balance the need to be able to respond effectively to the pandemic with a commitment to maintain powers for the shortest possible time, to expire provisions which are no longer necessary or proportionate and to only extend provisions beyond their intended sunset date where absolutely needed. Section 88 of the Act allows for the suspension of provisions, should scientific advice and public health situation mean that they are no longer required. They could then be revived again should circumstances and advice change, allowing the Government to be cautious in its approach. As such, before being automatically expired, section 22 in the Act was suspended as of 21 April 2021, following the one-year review, along with Parts 2 and 3 of Schedule 28 (section 58).

Section 90(1) of the Act allows for the early expiry of powers, before their intended sunset date. The Government expired many of the temporary, non-devolved provisions early. Regulations to expire powers early have been laid under the draft affirmative procedure, and so have been subject to approval by both Houses of Parliament before coming into force. Section 90(1) was used to expire the provisions under section 10 of the Act (in relation to England) in December 2020, a further twelve provisions in July 2021, and a further seven provisions and parts of an eighth in December 2021. Decisions to expire powers have been balanced judgements, taking into account how often the power had been used, the impact of its expiry, and the view of Parliamentarians and other stakeholders, including the Devolved Governments.

Section 90(2) allows for powers to be extended beyond their automatic sunset date, for periods of up to six months at a time. In March 2022, the Government extended five temporary, non-devolved provisions for up to six months beyond 24 March 2022 by The Coronavirus Act 2020 (Delay in Expiry: Inquests, Courts and Tribunals, and Statutory Sick Pay) (England and Wales, and Northern Ireland) Regulations 2022⁴. Three of these provisions and parts of a fourth were repealed on 28 June 2022. The remaining temporary, non-devolved provisions expired at the end of 24 September 2022. This means that all of the temporary, non-devolved provisions in the Act have now either expired or been repealed.

Appropriateness Statement

Each two-monthly report must contain a statement that the Secretary of State for Health and Social Care is satisfied that the status of the non-devolved provisions is appropriate. The Secretary of State for Health and Social Care, The Rt Hon Thérèse Coffey MP, has made the following statement regarding the status of provisions in the Act in accordance with section 97(1)(b):

“I am satisfied that the status of those provisions of Part 1 of the Coronavirus Act 2020 which are my responsibility (within the meaning of section 97(6) of that Act) is appropriate.”

⁴ [The Coronavirus Act 2020 \(Delay in Expiry: Inquests, Courts and Tribunals, and Statutory Sick Pay\) \(England and Wales and Northern Ireland\) Regulations 2022 \(legislation.gov.uk\)](https://www.legislation.gov.uk/ukdsi/2022/0001/engand-wales-and-northern-ireland/regulations/2022/0001)

Status Table

Section (All Part 1) And Schedules	Provision	Status	Use of provision since Royal Assent
1	Meaning of 'coronavirus' and related terminology	Permanent provision by virtue of section 89	No change in terminology
2 Sch 1	Emergency registration of nurses and other health and care professionals	Expired except for provisions relating to existing registrations by virtue of section 89	<p>These provisions enabled the Nursing and Midwifery Council (NMC) to temporarily register nurses, midwives and (in England) nursing associates, and the Health and Care Professions Council (HCPC) to temporarily register paramedics, operating department practitioners, radiographers, and other professionals. The purpose of the temporary registration of these professionals was to provide the NHS with additional workforce capacity to deal with the impact of the coronavirus pandemic.</p> <p>Although the temporary registers closed to new registrants at the end of 24 March 2022, section 89 of the Act means that those already on the temporary register remain able to practise until the temporary register closes. In light of the consequences of the COVID-19 virus, on 22 September 2022, the Government asked the NMC, HCPC, General Medical Council and General Pharmaceutical Council to keep their temporary registers open for a further two years.</p> <p>As part of its regulatory reform programme, the Department of Health and Social Care will be amending legislation to enable the NMC and HCPC to establish temporary registers to support emergency response arrangements in future.</p>
6 Sch 5	Emergency registration of social workers: England and Wales	Expired except for provisions relating to existing registrations by virtue of section 89	<p>This provision allowed the creation of a temporary register of social workers who had recently left the profession so that they could provide support to social care providers facing COVID-19 pressures.</p> <p>Although the temporary register closed to new registrants at the end of 24 March 2022, section 89 of the Act means that those already on the register are able to continue to practise under their temporary registration until the temporary register closes.</p> <p>In a Written Ministerial Statement on 13 June 2022, the Department for Education gave notice of the government's intent to close this temporary register to all registrants at the end of September 2022. This has provided temporary registrants opportunity to seek restoration to the permanent register should they wish to continue to practise or give notice to their employers who can then take action to make alternative appointments where they still need to fill roles.</p> <p>The Secretary of State for Education has given notice to Social Work England that the emergency conditions</p>

			no longer exist, and all remaining temporary registrations will cease on 30 September.
8 Sch 7	Emergency volunteering leave	Expired	A Statutory Instrument (SI) was laid under the draft affirmative procedure on 21 April 2021 and was debated and approved by both Houses. The SI came into force on 16 July 2021 which expired this provision.
9	Compensation for emergency volunteers	Expired	
10 and Sch 8	Temporary modification of mental health and mental capacity legislation	Expired section 10(1) and Part 1 of that Schedule so far as relating to that Part by virtue of section 89	An SI was laid under the draft affirmative procedure on 21 October 2020 and was debated and approved by both Houses. The SI came into force on 10 December 2020 which expired this provision.
11	Indemnity for health service activity: England and Wales	Permanent provision by virtue of section 89	<p>Section 11 of the Act was introduced to ensure any gaps in indemnity cover for NHS clinical negligence would not delay or prevent care during the pandemic. Without extra indemnity cover, novel and flexible approaches could not have gone ahead. Section 11 has allowed the Government to fill these gaps and move quickly to respond to the pandemic. Section 11 also provides reassurance to patients that they will have a route of redress should they suffer harm while receiving care related to COVID-19 and to clinicians, so they do not need to worry about indemnity arrangements.</p> <p>As per section 89 of the Act, section 11 is not subject to the automatic expiry date of the end of 24 March 2022. This power will remain in place to allow claims covered by the indemnities provided to be handled now and in future. The power may be used to indemnify new arrangements required in future as part of the pandemic response although the need for such arrangements is expected to be limited.</p>
14	NHS Continuing Healthcare Assessments	Expired	These provisions expired automatically, as intended, at the end of 24 March 2022.
15 Sch 12	Local authority care and support	Expired except for paragraphs 3(2) and (3), 10, 13, 18, 30, 33 and 35 of Schedule 12, and section 15 and paragraphs 1 and 19 of that Schedule so far as relating to those paragraphs by virtue of section 89	An SI was laid under the draft affirmative procedure on 21 April 2021 and was debated and approved by both Houses. The SI came into force on 16 July 2021 which expired this provision.
18 Sch 13	Registration of deaths and still-births etc	Expired except for paragraphs 8, 9, 15, 16 and 30 of Schedule 13, and section	These provisions expired automatically, as intended, at the end of 24 March 2022.

		18 and paragraphs 1, 10 and 17 of that Schedule so far as relating to those paragraphs by virtue of section 89.	
19	Confirmatory medical certificate not required for cremations: England and Wales	Expired except for section 19(11) by virtue of section 89	These provisions expired automatically, as intended, at the end of 24 March 2022.
22	Appointment of temporary Judicial Commissioners	Expired	These provisions expired automatically, as intended, at the end of 24 March 2022.
23	Time limits in relation to urgent warrants etc under Investigatory Powers Act	Expired	An SI was laid under the draft affirmative procedure on 27 October 2021 and was debated and approved by both Houses. The SI came into force on 9 December 2021 which expired this provision.
24	Extension of time limits for retention of fingerprints and DNA profiles	Expired	An SI was laid under the draft affirmative procedure on 21 April 2021 and was debated and approved by both Houses. The SI came into force on 16 July 2021 which expired this provision.
25	Power to require information relating to food supply chains	Expired	An SI was laid under the draft affirmative procedure on 21 April 2021 and was debated and approved by both Houses. The SI came into force on 16 July 2021 which expired this provision.
26	Authorities which may require information	Expired	
27	Restrictions on use and disclosure of information	Expired	
28 Sch 15	Enforcement of requirement to provide information	Expired	
29	Meaning of 'food supply chain' and related expressions	Expired	
30	Suspension of requirement to hold inquests with jury: England and Wales	Repealed	Section 30 of the Act was repealed upon commencement of section 42 of the Judicial Review and Courts Act on 28 June 2022.
37 Sch 16	Temporary closure of educational institutions and childcare premises	Expired	An SI was laid under the draft affirmative procedure on 27 October 2021 and was debated and approved by both Houses. The SI came into force on 9 December 2021 which expired this provision.
38 Sch 17	Temporary continuity: education,	Expired	These provisions expired automatically, as intended, at the end of 24 March 2022.

	training, and childcare		
39	Statutory sick pay: funding of employers' liabilities	Expired	These provisions expired automatically, as intended, at the end of 24 March 2022.
42	Statutory sick pay: funding of employers' liabilities: Northern Ireland		
40	Statutory sick pay: power to disapply waiting period limitation	Expired	<p>Section 40 expired automatically, as intended, at the end of 24 March 2022.</p> <p>Section 43 allowed for the suspension of the waiting days' rule for absences related to COVID-19 in Northern Ireland. This meant that Statutory Sick Pay (SSP) was payable from day one for employees in Northern Ireland for COVID-19 related absences. The provision came into force on Royal Assent of the Act and has been used throughout the pandemic. No data is currently available on the impact of this provision as employers are not mandated to report SSP payments to Government.</p> <p>Section 43 applied to Northern Ireland only and was extended for a period of six months beyond 24 March 2022 by the Coronavirus Act 2020 (Delay in Expiry: Inquests, Courts and Tribunals, and Statutory Sick Pay) (England and Wales, and Northern Ireland) Regulations 2022. This provision expired automatically at the end of 24 September 2022.</p>
43	Statutory sick pay: power to disapply waiting period limitation: Northern Ireland		
41	Statutory sick pay: modification of regulation making powers	Expired	These provisions expired automatically, as intended, at the end of 24 March 2022.
45	NHS pension schemes: suspension of restrictions on return to work: England and Wales	Expired	These provisions expired automatically, as intended, at the end of 24 March 2022.
50 Sch 20	Power to suspend port operations	Expired	These provisions expired automatically, as intended, at the end of 24 March 2022.
51 Sch 21	Powers relating to potentially infectious persons	Expired	<p>An SI was laid under the draft affirmative procedure on 27 October 2021 and was debated and approved by both Houses. The SI came into force on 9 December 2021 which expired this provision.</p> <p>As these powers were expired, a notice was also published on gov.uk on 27 October 2021 and in the London Gazette on 28 October 2021 to revoke the declaration which activated the use of these powers.</p>
52 Sch 22	Powers to issue directions relating to events, gatherings and premises	Expired	An SI was laid under the draft affirmative procedure on 27 October 2021 and was debated and approved by both Houses. The SI came into force on 9 December 2021 which expired this provision.

53 Sch 23	Expansion of availability of live links in criminal proceedings	Repealed	Sections 53 and 54 of the Act were repealed on 28 June 2022, upon commencement of s201(1) of the Police, Crime, Sentencing and Courts Act 2022.
54 Sch 24	Expansion of availability of live links in other criminal hearings		
55 Sch 25	Public participation in proceedings conducted by video or audio	<p>55(a) was repealed on 28 June 2022.</p> <p>55(b) is no longer in force in any capacity. Section 55(b) was repealed for almost all purposes on 28 June 2022. Section 55(b) expired for the remaining purposes at the end of 24 September 2022.</p>	<p>Section 55(a) was repealed on 28 June 2022, upon commencement of s201(1) of the Police, Crime, Sentencing and Courts Act 2022.</p> <p>Prior to 28 June 2022, section 55(b) (and therefore Schedule 25) enabled temporary modifications to the Tribunals, Courts and Enforcement Act 2007. These modifications facilitated the remote observation of First-tier Tribunal and Upper Tribunal hearings in order to maintain the principle of open justice at wholly remote hearings. They also contained prohibitions to stop observers from making their own recording or broadcast of the hearings that they were watching.</p> <p>On 28 June 2022, section 55(b) was repealed for almost all purposes, by virtue of the commencement of section 201(2) (repeal of temporary provision) of the Police, Crime, Sentencing and Courts Act 2022, on the same day that the regulations enabling their replacement provisions to operate came into force. However, three sets of tribunal amendment rules made in 2020 had attached their expiry to the expiry of section 55(b). These amendment rules were still needed after 28 June 2022 on a temporary basis, and so the regulations that commenced s201(2) exempted the attachment of the expiry of the amendment rules. Section 55(b) had no other purpose during this reporting period, and expired at the end of 24 September 2022, after which these amendment rules immediately ceased to have effect.</p>
56 Sch 26	Live links in magistrates' court appeals against requirements or restrictions imposed on a potentially infectious person	Expired	An SI was laid under the draft affirmative procedure on 27 October 2021 and was debated and approved by both Houses. The SI came into force on 9 December 2021 which expired this provision.
58 Sch 28	Powers in relation to transportation, storage and disposal of dead bodies etc	Expired	These provisions expired automatically, as intended, at the end of 24 March 2022.
59	Elections and referendums due to be held in England in period after 15 March 2020	Permanent provision by virtue of section 89	As per section 89 of the Act, sections 59-61 are not temporary and therefore not subject to the sunset date of temporary provisions within the Act. These powers only applied to elections held on or before 6 May 2021.
60	Postponement of elections due to	Permanent provision by	The provisions came into force on Royal Assent and most such polls were postponed to 6 May 2021.

	be held on 7 May 2020	virtue of section 89	
61	Power to postpone certain other elections and referendums	Permanent provision by virtue of section 89	
62	Power to postpone a recall petition under the Recall of MPs Act 2015	Permanent provision by virtue of section 89	<p>As per section 89 of the Act, section 62 is not temporary and therefore not subject to the renewal vote or sunset date of temporary provisions within the Act.</p> <p>This provision allowed Petition Officers the possibility to defer the petition. It ensured the electorate in that constituency had the ability to make their views known (i.e., by attending a petition signing station) at a later date without having to act in a way contrary to public health guidance. It allowed staff to be freed up from being on standby for any electoral event during the period up until 6 May 2021. This meant they could be readily re-deployed to other duties to support the response to the pandemic as needed.</p> <p>Between when the Act came into force and 6 May 2021, no recall petitions were triggered.</p>
63	Power to make supplementary etc provision	Permanent provision by virtue of section 89	<p>As per section 89 of the Act, section 63 is not temporary and therefore not subject to the renewal vote or sunset date of temporary provisions within the Act.</p> <p>No SIs have been made over the latest reporting period on this matter.</p> <p>This power can be used retroactively. If these powers were to expire, it would prevent the ability to use these powers retroactively and issues relating to elections held prior to May 2021 (e.g. changes needing to be made to funding) could not be addressed. Therefore, this power was excluded from the section 89 expiry date.</p>
71	Signatures of Treasury Commissioners	Expired	An SI was laid under the draft affirmative procedure on 21 April 2021 and was debated and approved by both Houses. The SI came into force on 16 July 2021 which expired this provision.
72	Power under section 143 of the Social Security Administration Act 1992	Permanent provision by virtue of section 89	<p>As per section 89 of the Act, sections 72-74 are not temporary and therefore not subject to the renewal vote or sunset date of the Act.</p> <p>These powers were needed to enable the Government to respond flexibly to the pandemic through the National Insurance system. The Government has made a range of significant interventions to support employers including, but not limited to, the Coronavirus Job Retention Scheme and the Statutory Sick Pay rebate scheme.</p>
73	Power under the section 145 of the Social Security Administration Act 1992	Permanent provision by virtue of section 89	
74	Power under section 5 of the National Insurance Contributions Act 2015	Permanent provision by virtue of section 89	These provisions only modify the powers for orders and regulations made within 2 years from Royal Assent of the Act.
75	Disapplication of limit under section	Expired,	Section 75 of the Act allowed for financial assistance provided to businesses under section 8 of the

	8 of the Industrial Development Act 1982	except for section 75(1) by virtue of section 89	<p>Industrial Development Act 1982, which is designated as coronavirus-related, not to count towards the overall limit on assistance that can be provided to business under section 8 of the Industrial Development Act (IDA).</p> <p>This change ensured that urgent assistance to businesses, whether in relation to coronavirus or more routine future provisions of grants, loans and loan guarantees is not hampered or delayed by the fact the section 8 limit has been reached. This power has enabled businesses to access loan schemes such as the Bounce Back Loan Scheme, Coronavirus Business Interruption Loan Scheme, Coronavirus Large Business Interruption Loan Scheme, and the Future Fund. These schemes closed on 31 March 2021. The Recovery Loan scheme will also provide significant support to businesses to aid their recovery from the pandemic. As of 25 March 2022, liabilities incurred under this scheme have been added to the section 8 IDA spending limit.</p> <p>To ensure transparency of expenditure under the Industrial Development Act, the Business Secretary already reports annually to Parliament. However, the Business Secretary has gone further in relation to the Coronavirus Act, reporting to Parliament on a quarterly basis since the enactment of this provision.</p> <p>The latest report published is Q1 – 2022 (January – March) which was published on 14 July 2022. Actual spend for the period 1 January – 31 March 2022 was £277,208,581 with an additional new contingent liability incurred for this period of £9,228,141,179. Since March 2020, actual expenditure of assistance provided by HMG is £4,102,510,707 with all contingent liability of assistance provided being £83,769,317,646.</p> <p>As per section 89 of the Act, section 75 (1) is not a temporary provision and is therefore not subject to the automatic expiry date of temporary provisions on 24 March 2022. This ensures that the limit for financial assistance under section 8 of the Industrial Development Act is not breached, which would jeopardise all existing which relied on this Act</p>
76	HMRC functions	Permanent provision by virtue of section 89	<p>As per section 89 of the Act, section 76 is not temporary and therefore not subject to the renewal vote or sunset date of the Act.</p> <p>The Government has used this power to direct HMRC to have new functions relating to the payment and management of amounts in respect of the Coronavirus Job Retention Scheme (CJRS), the Self-Employment Income Support Scheme (SEISS), the Eat Out to Help Out Scheme and the one-off payments to working households receiving tax credits (WHOOOP).</p>

			<p>The powers in section 76 enable HMRC to undertake the vital legacy work required for the economy-wide coronavirus schemes, including recovering fraudulent or overclaimed grants.</p> <p>Section 76 continues to underpin compliance, including recovering both CJRS and SEISS grants where claimants were overpaid/ ineligible as well as the ability to make late payments. For CJRS/ SEISS, these are usually linked to complaints that can take several months to work through the system. The WHOOP was extended in September 2021, and HMRC is making one-off payments to a small number of eligible customers based on their finalised tax credits awards.</p>
77	Up-rating of working tax credit etc	Expired	An SI was laid under the draft affirmative procedure on 27 October 2021 and was debated and approved by both Houses. The SI came into force on 9 December 2021 which expired this provision.
78	Local authority meetings	Expired	An SI was laid under the draft affirmative procedure on 27 October 2021 and was debated and approved by both Houses. The SI came into force on 9 December 2021 which expired this provision.
79	Extension of Business Improvement Districts (BID) arrangements: England	Expired	An SI was laid under the draft affirmative procedure on 21 April 2021 and was debated and approved by both Houses. The SI came into force on 16 July 2021 which expired this provision.
81 Sch 29	Residential tenancies in England and Wales: protection from eviction	Expired	These provisions expired automatically, as intended, at the end of 24 March 2022.
82	Business tenancies in England and Wales: protection from forfeiture etc	Expired	These provisions expired automatically, as intended, at the end of 24 March 2022.
84	Postponement of General Synod Elections	Expired	<p>An SI was laid under the draft affirmative procedure on 21 April 2021 and was debated and approved by both Houses. The SI came into force on 16 July 2021 which expired this provision.</p> <p>For the avoidance of doubt the SI saves the operation of General Synod of the Church of England (Postponement of Elections) Order 2020, SI 2020/526 and General Synod of the Church of England (Postponement of Elections) (Amendment) Order 2020, SI 2020/1123.</p>

Changes to Status during Reporting Period

Section number (and relevant Schedule number where applicable)	Measure	Type of change	Details of change	Legislation making the change
Section 43	Statutory sick pay: power to disapply waiting period limitation: Northern Ireland	Expired	An SI was made on 23 March 2022 which extended these powers for six months from 25 March 2022. The powers automatically expired at the end of 24 September 2022.	The Coronavirus Act 2020 (Delay in Expiry: Inquests, Courts and Tribunals, and Statutory Sick Pay) (England and Wales, and Northern Ireland) Regulations 2022
Section 55(b) (Schedule 25)	Public participation in proceedings by video or audio	Section 55(b) was repealed for almost all purposes on 28 June 2022. Section 55(b) expired for the remaining purposes at the end of 24 September 2022.	An SI was made on 23 March 2022 which extended these powers for six months from 25 March 2022. Section 55(b) was repealed for almost all purposes on 28 June 2022. Section 55(b) expired for the remaining purposes at the end of 24 September 2022.	The Coronavirus Act 2020 (Delay in Expiry: Inquests, Courts and Tribunals, and Statutory Sick Pay) (England and Wales, and Northern Ireland) Regulations 2022

Changes to status since Enactment of the Act

Section number (and relevant Schedule number where applicable)	Measure	Type of change	Details of change	Secondary legislation making the change
Section 8	Emergency Volunteering Leave	Expired under section 90(1)	An SI was laid on 21 April 2021 which came into force on 16 July 2021 to expire these powers.	The Coronavirus Act 2020 (Early Expiry) Regulations 2021 (legislation.gov.uk)
Section 9	Compensation for Emergency Volunteers	Expired under section 90(1)	An SI was laid on 21 April 2021 which came into force on 16 July 2021 to expire these powers.	The Coronavirus Act 2020 (Early Expiry) Regulations 2021 (legislation.gov.uk)
Section 15 (part 1 of Schedule 12)	Local authority care and support.	Expired under section 90(1)	An SI was laid on 21 April 2021 which came into force on 16 July 2021 to expire these powers.	The Coronavirus Act 2020 (Early Expiry) Regulations 2021 (legislation.gov.uk)
Section 24	Extension of time limits for retention of fingerprints and DNA profiles.	Expired under section 90(1)	An SI was laid on 21 April 2021 which came into force on 16 July 2021 to expire these powers.	The Coronavirus Act 2020 (Early Expiry) Regulations 2021 (legislation.gov.uk)

Section 25	Power to require information relating to food supply chains	Expired under section 90(1)	An SI was laid on 21 April 2021 which came into force on 16 July 2021 to expire these powers.	The Coronavirus Act 2020 (Early Expiry) Regulations 2021 (legislation.gov.uk)
Section 26	Authorities which may require information	Expired under section 90(1)	An SI was laid on 21 April 2021 which came into force on 16 July 2021 to expire these powers.	The Coronavirus Act 2020 (Early Expiry) Regulations 2021 (legislation.gov.uk)
Section 27	Restrictions on use and disclosure of information	Expired under section 90(1)	An SI was laid on 21 April 2021 which came into force on 16 July 2021 to expire these powers.	The Coronavirus Act 2020 (Early Expiry) Regulations 2021 (legislation.gov.uk)
Section 28	Enforcement of requirement to provide information	Expired under section 90(1)	An SI was laid on 21 April 2021 which came into force on 16 July 2021 to expire these powers.	The Coronavirus Act 2020 (Early Expiry) Regulations 2021 (legislation.gov.uk)
Section 29	Meaning of 'food supply chain' and related expressions	Expired under section 90(1)	An SI was laid on 21 April 2021 which came into force on 16 July 2021 to expire these powers.	The Coronavirus Act 2020 (Early Expiry) Regulations 2021 (legislation.gov.uk)
Section 71	Signatures of Treasury Commissioners.	Expired under section 90(1)	An SI was laid on 21 April 2021 which came into force on 16 July 2021 to expire these powers.	The Coronavirus Act 2020 (Early Expiry) Regulations 2021 (legislation.gov.uk)
Section 79	Business Improvement Districts (BIDs).	Expired under section 90(1)	An SI was laid on 21 April 2021 which came into force on 16 July 2021 to expire these powers.	The Coronavirus Act 2020 (Early Expiry) Regulations 2021 (legislation.gov.uk)
Section 84	Postponement of General Synod elections.	Expired under section 90(1)	An SI was laid on 21 April 2021 which came into force on 16 July 2021 to expire these powers.	The Coronavirus Act 2020 (Early Expiry) Regulations 2021 (legislation.gov.uk)
Section 22	Appointment of temporary Judicial Commissioners	Suspended under section 88(2) <i>Subsequently expired as per section 89 (see below)</i>	An SI was made on 20 April 2021 which came into force on 21 April 2021 to suspend these powers.	The Coronavirus Act 2020 (Suspension: Temporary Judicial Commissioners, Urgent Warrants, and Disposal of Bodies) Regulations 2021
Section 23	Time limits in relation to urgent warrants etc under Investigatory Powers Act	Suspended under section 88(2) <i>Subsequently expired as per section 89 (see below)</i>	An SI was made on 20 April 2021 which came into force on 21 April 2021 to suspend these powers.	The Coronavirus Act 2020 (Suspension: Temporary Judicial Commissioners, Urgent Warrants, and Disposal of Bodies) Regulations 2021
Section 58 (parts 2 and 3)	Powers in relation to transportation, storage and disposal of dead bodies etc	Suspended under section 88(2) <i>Subsequently expired as per</i>	An SI was made on 20 April 2021 which came into force on 21 April 2021 to suspend these powers.	The Coronavirus Act 2020 (Suspension: Temporary Judicial Commissioners, Urgent Warrants, and Disposal

		<i>section 89 (see below)</i>		of Bodies) Regulations 2021
Section 81 (Schedule 29)	Residential tenancies: England and Wales: Protection from eviction	Suspended under section 88(2) <i>Subsequently expired as per section 89 (see below)</i>	An SI was made on 8 September 2021 which came into force on 1 October 2021 to suspend these powers.	The Coronavirus Act 2020 (Residential Tenancies and Notices) (Amendment and Suspension) (England) Regulations 2021
Section 58 (Schedule 28) parts 1, 4 and 5	Powers in relation to transportation, storage and disposal of dead bodies etc	Suspended under section 88(2) <i>Subsequently expired as per section 89 (see below)</i>	An SI was made on 27 October 2021 which came into force on 28 October 2021 to suspend these powers.	The Coronavirus Act 2020 (Suspension: Disposal of Bodies) (England) Regulations 2021 (legislation.gov.uk)
Section 23	Time limits in relation to urgent warrants etc under Investigatory Powers Act	Expired under section 90(1)	An SI was laid on 27 October 2021 which came into force on 9 December 2021 to expire these powers.	The Coronavirus Act 2020 (Early Expiry) (No. 2) Regulations 2021 (legislation.gov.uk)
Section 37 (Schedule 16)	Temporary closure of educational institutions and childcare premises	Expired under section 90(1)	An SI was laid on 27 October 2021 which came into force on 9 December 2021 to expire these powers.	The Coronavirus Act 2020 (Early Expiry) (No. 2) Regulations 2021 (legislation.gov.uk)
Parts of paragraph 5(5) and parts of paragraph 5(6) of Schedule 17 (section 38)	Temporary continuity: education, training and childcare	Expired under section 90(1)	An SI was laid on 27 October 2021 which came into force on 9 December 2021 to expire these powers.	The Coronavirus Act 2020 (Early Expiry) (No. 2) Regulations 2021 (legislation.gov.uk)
Section 51 (Schedule 21)	Powers relating to potentially infectious persons	Expired under section 90(1)	An SI was laid on 27 October 2021 which came into force on 9 December 2021 to expire these powers.	The Coronavirus Act 2020 (Early Expiry) (No. 2) Regulations 2021 (legislation.gov.uk)
Section 52 (Schedule 22)	Powers to issue directions relating to events, gatherings and premises	Expired under section 90(1)	An SI was laid on 27 October 2021 which came into force on 9 December 2021 to expire these powers.	The Coronavirus Act 2020 (Early Expiry) (No. 2) Regulations 2021 (legislation.gov.uk)
Section 56 (Schedule 26)	Live links in magistrates' court appeals against requirements or restrictions imposed on a potentially infectious person	Expired under section 90(1)	An SI was laid on 27 October 2021 which came into force on 9 December 2021 to expire these powers.	The Coronavirus Act 2020 (Early Expiry) (No. 2) Regulations 2021 (legislation.gov.uk)
Section 77	Uprating of working tax credits etc	Expired under section 90(1)	An SI was laid on 27 October 2021 which came into force on 9 December 2021 to expire these powers.	The Coronavirus Act 2020 (Early Expiry) (No. 2) Regulations 2021 (legislation.gov.uk)
Section 78	Local Authority Meetings	Expired under section 90(1)	An SI was laid on 27 October 2021 which came into force on 9 December 2021 to expire these powers.	The Coronavirus Act 2020 (Early Expiry) (No. 2) Regulations 2021 (legislation.gov.uk)

Section 30	Suspension of requirement to hold inquests with jury: England and Wales	Extended under section 90(2)	An SI was made on 23 March 2022 which extends these powers for up to six months from 25 March 2022.	The Coronavirus Act 2020 (Delay in Expiry: Inquests, Courts and Tribunals, and Statutory Sick Pay) (England and Wales, and Northern Ireland) Regulations 2022
Section 43	Statutory sick pay: power to disapply waiting period limitation: Northern Ireland	Extended for Northern Ireland under section 90(2)	An SI was made on 23 March 2022 which extends these powers for six months from 25 March 2022, upon the formal request of the Department for Communities in Northern Ireland.	The Coronavirus Act 2020 (Delay in Expiry: Inquests, Courts and Tribunals, and Statutory Sick Pay) (England and Wales, and Northern Ireland) Regulations 2022
Section 53 (Schedule 23)	Expansion of availability of live links in criminal proceedings	Extended under section 90(2)	An SI was made on 23 March 2022 which extends these powers for up to six months from 25 March 2022.	The Coronavirus Act 2020 (Delay in Expiry: Inquests, Courts and Tribunals, and Statutory Sick Pay) (England and Wales, and Northern Ireland) Regulations 2022
Section 54 (Schedule 24)	Expansion of availability of live links in other criminal hearings	Extended under section 90(2)	An SI was made on 23 March 2022 which extends these powers for up to six months from 25 March 2022.	The Coronavirus Act 2020 (Delay in Expiry: Inquests, Courts and Tribunals, and Statutory Sick Pay) (England and Wales, and Northern Ireland) Regulations 2022
Section 55 (Schedule 25)	Public participation in proceedings by video or audio	Extended under section 90(2)	An SI was made on 23 March 2022 which extends these powers for up to six months from 25 March 2022.	The Coronavirus Act 2020 (Delay in Expiry: Inquests, Courts and Tribunals, and Statutory Sick Pay) (England and Wales, and Northern Ireland) Regulations 2022
Section 2 (Schedule 1)	Emergency registration of nurses and other health and care professionals	Expired as per section 89	As per section 89 of the Act, the temporary powers automatically expired at midnight on 24 March 2022.	N/A
Section 6 (Schedule 5)	Emergency registration of social workers: England and Wales	Expired as per section 89	As per section 89 of the Act, the temporary powers automatically expired at midnight on 24 March 2022.	N/A
Section 14	NHS Continuing Healthcare Assessments	Expired as per section 89	As per section 89 of the Act, the temporary powers automatically expired at midnight on 24 March 2022.	N/A
Section 18 (Schedule 13)	Registration of deaths and still-births etc	Expired as per section 89	As per section 89 of the Act, the temporary powers automatically expired at midnight on 24 March 2022.	N/A

Section 19	Confirmatory medical certificate not required for cremations: England and Wales	Expired as per section 89	As per section 89 of the Act, the temporary powers automatically expired at midnight on 24 March 2022.	N/A
Section 22	Appointment of temporary Judicial Commissioners	Expired as per section 89	As per section 89 of the Act, the temporary powers automatically expired at midnight on 24 March 2022.	N/A
Section 38 (Schedule 17)	Temporary continuity: education, training and childcare	Expired as per section 89	As per section 89 of the Act, the temporary powers automatically expired at midnight on 24 March 2022.	N/A
Section 39	Statutory sick pay: funding of employers' liabilities	Expired as per section 89	As per section 89 of the Act, the temporary powers automatically expired at midnight on 24 March 2022.	N/A
Section 40	Statutory sick pay: power to disapply waiting period limitation	Expired as per section 89	As per section 89 of the Act, the temporary powers automatically expired at midnight on 24 March 2022.	N/A
Section 41	Statutory sick pay: modification of regulation making powers	Expired as per section 89	As per section 89 of the Act, the temporary powers automatically expired at midnight on 24 March 2022.	N/A
Section 42	Statutory sick pay: funding of employers' liabilities: Northern Ireland	Expired as per section 89	As per section 89 of the Act, the temporary powers automatically expired at midnight on 24 March 2022.	N/A
Section 45	NHS pension schemes: suspension of restrictions on return to work: England and Wales	Expired as per section 89	As per section 89 of the Act, the temporary powers automatically expired at midnight on 24 March 2022.	N/A
Section 50 (Schedule 20)	Power to suspend port operations	Expired as per section 89	As per section 89 of the Act, the temporary powers automatically expired at midnight on 24 March 2022.	N/A
Section 58 (Schedule 28)	Powers in relation to transportation, storage and disposal of dead bodies etc	Expired as per section 89	As per section 89 of the Act, the temporary powers automatically expired at midnight on 24 March 2022.	N/A
Section 75 (2) and (3)	Disapplication of limit under section 8 of the Industrial Development Act 1982	Expired as per section 89	As per section 89 of the Act, the temporary powers automatically expired at midnight on 24 March 2022.	N/A

Section 81 (Schedule 29)	Residential tenancies in England and Wales: protection from eviction	Expired as per section 89	As per section 89 of the Act, the temporary powers automatically expired at midnight on 24 March 2022.	N/A
Section 82	Business tenancies in England and Wales: protection from forfeiture etc	Expired as per section 89	As per section 89 of the Act, the temporary powers automatically expired at midnight on 24 March 2022.	N/A
Section 30	Suspension of requirement to hold inquests with jury: England and Wales	Repealed	Repealed on 28 June 2022 following enactment of section 42(11) repeal clause within the Judicial Review and Courts Act 2022	Judicial Review and Courts Act 2022 (legislation.gov.uk)
Section 53 (Schedule 23)	Expansion of availability of live links in criminal proceedings	Repealed	Repealed on 28 June following enactment of section 201(1) repeal clause within the Police, Crime, Sentencing and Courts Act 2022	Police, Crime, Sentencing and Courts Act 2022 (legislation.gov.uk)
Section 54 (Schedule 24)	Expansion of availability of live links in other criminal hearings	Repealed	Repealed on 28 June following enactment of section 201(1) repeal clause within the Police, Crime, Sentencing and Courts Act 2022	Police, Crime, Sentencing and Courts Act 2022 (legislation.gov.uk)
Section 55 (Schedule 25)	Public participation in proceedings by video or audio	Section 55(a) repealed Section 55(b) was repealed for almost all purposes.	Section 55 (introducing Schedule 25) was repealed for almost all purposes, by virtue of the commencement of section 201(2) (repeal of temporary provision) of the Police, Crime, Sentencing and Courts Act 2022 on the 28 June 2022, on the same day that the regulations enabling their replacement provisions to operate came into force.	The Police, Crime, Sentencing and Courts Act 2022 (Commencement No. 2) Regulations 2022 (legislation.gov.uk)

Mental Health and Mental Capacity

Section 10	Temporary modification of mental health and mental capacity legislation	Commencement under section 87(2)	Section 10(1) came into force on 27 March 2020 in relation to Wales and has been expired in relation to England.	The Coronavirus Act 2020 (Commencement No. 1) (Wales) Regulations 2020 (SI 2020/336)
Section 10	Temporary modification of mental health and mental capacity legislation	Commencement under section 87(2)	Section 10(3) and (4) came into force on 2 April 2020 in Northern Ireland.	The Coronavirus Act 2020 (Commencement No.1) Order (Northern Ireland) 2020 (SI 2020/58)
Schedule 8	Temporary modification of mental health and mental capacity legislation	Commencement under section 87(2)	Schedule 8 (paragraphs 1 to 2 and paragraphs 11 to 13) came into force on 27 March 2020 in relation to Wales. Schedule 8 is now expired in relation to England.	The Coronavirus Act 2020 (Commencement No. 1) (Wales) Regulations 2020 (SI 2020/366)
Schedule 10	Temporary modification of mental health and mental capacity legislation	Commencement under section 87(2)	Schedule 10 came into force on 2 April 2020 in Northern Ireland.	The Coronavirus Act 2020 (Commencement No.1) Order (Northern Ireland) 2020 (SI 2020/58)

Schedule 11	Temporary modification of mental health and mental capacity legislation	Commencement under section 87(2)	Schedule 11 (paragraphs 1 to 10, 19, 20 (so far as it relates to paragraphs 5 and 9 only) and 22) came into force on 2 April 2020 in Northern Ireland.	The Coronavirus Act 2020 (Commencement No.1) Order (Northern Ireland) 2020 (SI 2020/58)
Section 10 (1) and parts 1 and 2 of Schedule 8 Parts 5, 6, 7 and 8 of Schedule 8	Temporary modification of mental health and mental capacity legislation	Expired	The early sunset of these provisions was made on 8 December 2020 and came into force 9 December 2020.	The Coronavirus Act 2020 (Expiry of Mental Health Provisions) (England and Wales) Regulations 2020 (SI 2020/1467)
NHS and local authority care and support				
Section 15, Schedule 12	Local Authority care and support	Commencement under section 87(2)	Section 15 (in relation to England) and part 1 of Schedule 12 (powers and duties of local authorities in England) came into force on 31 March 2020.	The Coronavirus Act 2020 (Commencement No. 2) Regulations 2020 (SI 2020/388)
Section 15, Schedule 12	Local Authority care and support	Commencement under section 87(2)	Section 15 (in relation to Wales) and part 2 of Schedule 12 (powers and duties of local authorities in Wales) came into force on 1 April 2020.	The Coronavirus Act 2020 (Commencement No. 1) (Wales) Regulations 2020 (SI 2020/366)
Section 16	Duty of local authority to assess needs: Scotland	Commencement under section 87(2)	Came into force on 5 April 2020	The Coronavirus Act 2020 (Commencement No. 1) (Scotland) Regulations 2020 (SI 2020/121)
Section 17	Section 16: further provision	Commencement under section 87(2)	Came into force on 5 April 2020	The Coronavirus Act 2020 (Commencement No. 1) (Scotland) Regulations 2020 (SI 2020/121)
Registration of deaths and stillbirths				
Section 18, Schedule 13	Registration of deaths and stillbirths etc	Commencement under section 87(2)	Came into force on 26 March 2020	The Coronavirus Act 2020 (Commencement No. 1) Regulations 2020 (SI 2020/361)
Section 19	Confirmatory medical certificate not required for cremations: England & Wales	Commencement under section 87(2)	Came into force on 26 March 2020	The Coronavirus Act 2020 (Commencement No. 1) Regulations 2020 (SI 2020/361)
Section 21	Modifications of requirements regarding medical certificates for cremations: Northern Ireland	Commencement under section 87(2)	Came into force on 26 March 2020	The Coronavirus Act 2020 (Commencement No. 1) Regulations 2020 (SI 2020/361)

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