



Government notifies the list of required documents for tax exemption on sum received by employer related to COVID-19

Notification No. 90 /2022/F. No. 370142/31/2022-TPL (Part-2)

New Delhi, dated: August 5, 2022

Central government has notified documents required to seek tax exemption in respect of any sum received by the employee from employer related to COVID-19 expenditure. The Employee shall submit following documents to employer-

- (i) COVID-19 positive report or medical report of the employee or family member or medical report in case of clinically determined COVID case through investigation in a hospital or by treating physician of a person so admitted.
- (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) A certification of all expenditure incurred by employee on the treatment of COVID-19 or illness related to COVID-19 of the employee or any of the family members.

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





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