STATUTORY INSTRUMENTS

2017 No. 614

INCOME TAX

The Major Sporting Events (Income Tax Exemption) Regulations 2017

Made - - - -	*26th April 2017*
Coming into force - -	*31st May 2017*

The Treasury make the following Regulations in exercise of the powers conferred by section 48 of the Finance Act 2014(**1**).

A draft of this instrument was laid before, and approved by a resolution of, the House of Commons in accordance with section 48(5) of the Finance Act 2014.

Citation and commencement

1. These Regulations may be cited as the Major Sporting Events (Income Tax Exemption) Regulations 2017 and come into force on 31st May 2017.

The UEFA Champions League Final 2017

2.—(1) A relevant person is not liable to income tax in respect of any income arising from duties or services performed during the specified period by the relevant person in the United Kingdom in connection with the final.

(2) The exemption under paragraph (1) does not apply to income that arises as a result of—

(a) a contract entered into after the final commences, or

(b) an amendment, made after the final commences, to a contract entered into before the final.

(3) Section 966 of the Income Tax Act 2007(**2**) (deduction of sums representing income tax) does not apply to any payment or transfer which gives rise to income benefitting from the exemption in paragraph (1).

Interpretation

3.—(1) In these Regulations—

(**1**) 2014 c. 26.
(**2**) 2007 c. 3.

"contractor" in relation to a non-UK football club or UEFA means an individual who is neither an employee of the club nor of UEFA but who performs services—

(a) under the terms of a contract with the non-UK football club or with UEFA; or

(b) under the terms of a contract with a company which is a member of the same group of companies as the non-UK football club or as UEFA (within the meaning given by section 152 of the Corporation Tax Act 2010(**3**));

"relevant person" means any person who meets the non-residence condition on the day of the final and who is—

(a) an employee or contractor of a non-UK football club that is competing in the final;

(b) an individual who is—

(i) named on UEFA's list of delegates for the final; or

(ii) a UEFA official or UEFA employee not named on the list of delegates but who is attending the final in their capacity as a UEFA official or UEFA employee;

(c) an individual acting in their capacity as an employee or an official of a national football association which is a member of UEFA; or

(d) an individual acting in their capacity as a UEFA contractor;

"income" means employment income, general earnings or specific employment income(**4**), or profits of a trade, profession or vocation (including profits treated as arising as a result of section 13 of the Income Tax (Trading and Other Income) Act 2005(**5**));

"non-UK football club" means a football club which is not a member of the Football Association, the Scottish Football Association, the Football Association of Wales or the Irish Football Association;

the "specified period" means the period from 1st to 5th June 2017 inclusive;

"the final" means the final of the UEFA Champions League 2016/2017 football competition, to be held at the National Stadium of Wales in Cardiff on 3rd June 2017;

"UEFA" means the Union des Associations Européennes de Football(**6**).

(2) The non-residence condition is that the person—

(a) is non-UK resident for the tax year 2017-18; or

(b) is UK resident for the tax year 2017-18 but the year is a split year as respects the person and the final takes place during the overseas part of the year(**7**).

(**3**) 2010 c. 4.

(**4**) Section 7 of the Income Tax (Earnings and Pensions) Act 2003 defines "employment income", "general earnings" and "specific employment income" for the purposes of the Tax Acts. Schedule 1 to the Interpretation Act 1979 (c. 30) states that "The Tax Acts" means the Income Tax Acts and the Corporation Tax Acts. Schedule 1 further states that "The Income Tax Acts" means all enactments relating to income tax, which include the Finance Act 2014.

(**5**) 2005 c. 5; section 13, as amended by the Income Tax Act 2007, Part 2 of Schedule 1 paragraphs 492 and 495, and Part 1 of Schedule 3.

(**6**) UEFA is a society entered in the register of companies under the Swiss civil code.

(**7**) Section 989 of the Income Tax Act 2007, as amended by the Finance Act 2013 (c. 29) Part 3 of Schedule 45 paragraph 107, defines "non-UK resident", "UK resident", "the overseas part" and "split year". Section 989 states that the definitions it contains apply for the purposes of the Income Tax Acts. The four defined terms are used in section 47 of the Finance Act 2014.