

Draft Regulations laid before the House of Commons under section 48(5) of the Finance Act 2014, for approval by resolution of that House.

DRAFT STATUTORY INSTRUMENTS

2020 No.

INCOME TAX

**The Major Sporting Events (Income
Tax Exemption) Regulations 2020**

Made - - - - *****
Coming into force - - *31st May 2020*

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

In accordance with section 48(5) of that Act, a draft of the instrument was laid before, and approved by a resolution of, the House of Commons.

Citation, commencement and interpretation

1. These Regulations may be cited as the Major Sporting Events (Income Tax Exemption) Regulations 2020 and come into force on 31st May 2020.

2. In these Regulations—

“accredited person” means any individual who, in advance of their performance of the relevant EURO 2020 activity in question, has been accredited by UEFA for the purposes of EURO 2020 through the issue of a personalised accreditation badge, including any individual who has been so accredited in their capacity as—

- (a) an employee, official or contractor of a national football association which is a member of UEFA and is competing in EURO 2020, including, for the avoidance of doubt, a player listed in the EURO 2020 Player List,
- (b) an employee, official or contractor of UEFA or UEFA Events SA⁽²⁾, including a match official, or
- (c) an employee or contractor of a broadcast, commercial or media organisation working with UEFA for the purposes of EURO 2020;

⁽¹⁾ 2014 c. 26.

⁽²⁾ UEFA Events SA is a société anonyme which is wholly owned by UEFA and entered in the register of companies under the Swiss civil code with registered number CHE-109.373.092.