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

D R A F T S T A T U T O R Y I N S T R U M E N T S

2021 No.

INCOME TAX

The Major Sporting Events (Income Tax Exemption) (2021 UEFA Super Cup) Regulations 2021

Made - - - -	*****
Coming into force - -	*31st July 2021*

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

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) (2021 UEFA Super Cup) Regulations 2021 and come into force on 31st July 2021.

2. In these Regulations—

"accredited person" means an individual who, in advance of their performance of the relevant 2021 UEFA Super Cup activity in question, has been accredited by UEFA for the purposes of the 2021 UEFA Super Cup through the issue of a personalised accreditation badge, including an individual who has been so accredited in their capacity as—

(a) an employee, official or contractor of a football club which is competing in the 2021 UEFA Super Cup,

(b) an employee, official or contractor of UEFA or UEFA Events SA(**b**), including a match official, or

(c) an employee or contractor of a broadcast, commercial or media organisation working with UEFA for the purposes of the 2021 UEFA Super Cup;

"2021 UEFA Super Cup" means the 2021 UEFA Super Cup football match planned to be held at the National Football Stadium at Windsor Park in Belfast on 11th August 2021;

(**a**) 2014 c. 26.
(**b**) 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.

"income" means employment income(**a**), or the 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 (visiting performers)(**b**);

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

The 2021 UEFA Super Cup

3.—(1) An accredited person who performs a relevant 2021 UEFA Super Cup activity is not liable to income tax in respect of income arising from the activity if—

(a) the activity is performed in pursuance of the obligations of the specific office, employment, contractual arrangement or other capacity in respect of which the accredited person performing the activity has been accredited by UEFA, and

(b) the non-residence condition is met.

(2) A relevant 2021 UEFA Super Cup activity is a duty or service performed—

(a) in the United Kingdom,

(b) during the period beginning with 10th August 2021 and ending with 12th August 2021 inclusive, and

(c) in connection with the 2021 UEFA Super Cup.

(3) The non-residence condition is that—

(a) the accredited person is non-UK resident for the tax year 2021-22, or

(b) the accredited person is UK resident for the tax year 2021-22 but the year is a split year as respects that individual and the relevant 2021 UEFA Super Cup activity is performed during the overseas part of the year(**d**).

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

Name
Name

Date

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for an exemption from income tax on income earned in the UK in connection with the 2021 UEFA Super Cup football match. The exemption applies only to individuals within the meaning of "accredited person" (as defined by regulation 2), such as accredited players, officials or contractors of any participating football clubs, UEFA, UEFA Events SA and partner organisations. The individuals must be non-UK resident in the tax year 2021-22 or, where the tax year is a split year in relation to that individual, the income must relate to the overseas part of the year.

(**a**) Section 7 of the Income Tax (Earnings and Pensions) Act 2003 (c. 1) defines "employment income" for the purposes of the Tax Acts. Schedule 1 to the Interpretation Act 1978 (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.

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

(**c**) UEFA is a society entered in the register of companies under the Swiss civil code with registered number CHE-103.107.646.

(**d**) Section 989 of the Income Tax Act 2007 defines "tax year" and "the tax year 2007-08" (and any corresponding expression in which two years are similarly mentioned) for the purposes of the Income Tax Acts. That section, as relevantly amended by the Finance Act 2013 (c. 29) Schedule 45 paragraph 107, also defines "non-UK resident", "UK resident", "the overseas part" and "split year" for the purposes of the Income Tax Acts.

(**e**) 2007 c. 3.

The 2021 UEFA Super Cup is planned to be held in the UK on 11th August 2021. This income tax exemption is available from 10th August 2021 until 12th August 2021.

A Tax Information and Impact Note covering this instrument will be published on the website at http://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins.

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£4.90

http://www.legislation.gov.uk/id/ukdsi/2021/9780348224726

ISBN 978-0-34-822472-6

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