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

2022 No.

INCOME TAX

The Major Sporting Events (Income Tax Exemption) (2022 Birmingham Commonwealth Games) Regulations 2022

Made - - - -	*****
Coming into force - -	*30th June 2022*

The Treasury make the following 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) (2022 Birmingham Commonwealth Games) Regulations 2022 and come into force on 30th June 2022.

2. In these Regulations—

"accredited person" means any individual who, in advance of their performance of the relevant 2022 Birmingham Commonwealth Games activity in question, has been accredited by the Organising Committee for the purposes of the 2022 Birmingham Commonwealth Games through the issue of an accreditation pass, including any individual who has been so accredited in their capacity as—

(a) an employee, official or contractor of a Commonwealth Games Association, including, for the avoidance of doubt, a competitor listed in the 2022 Birmingham Commonwealth Games competitor list,

(b) an employee, official or contractor of the Organising Committee, including an event official, or

(c) an employee or contractor of a broadcast, commercial or media organisation working with the Organising Committee for the purposes of the 2022 Birmingham Commonwealth Games;

"Organising Committee" means the organising committee formed as the private company limited by guarantee registered as "Birmingham Organising Committee for the 2022 Commonwealth Games Ltd"(**b**);

(**a**) 2014 c. 26.
(**b**) Company number: 11120160.

"2022 Birmingham Commonwealth Games" means the multi-sport international tournament held every four years for members of the Commonwealth, scheduled to be held principally in Birmingham in the United Kingdom from 28th July 2022 to 8th August 2022;

"Commonwealth Games Association" means a national sports council supporting a national team that is participating in the 2022 Birmingham Commonwealth Games;

"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**).

The 2022 Birmingham Commonwealth Games

3.—(1) An accredited person who performs a relevant 2022 Birmingham Commonwealth Games activity is not liable to income tax in respect of any income arising from the activity if the non-residence condition is met.

(2) A relevant 2022 Birmingham Commonwealth Games activity is a duty or service performed by an accredited person—

(a) in the United Kingdom,

(b) during the period from 1st July 2022 to 11th August 2022 inclusive,

(c) in connection with any event included in the 2022 Birmingham Commonwealth Games event schedule held or to be held in the United Kingdom, and

(d) 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 the Organising Committee.

(3) The non-residence condition is that—

(a) the accredited person is non-UK resident for the tax year 2022-23, or

(b) the accredited person is UK resident for the tax year 2022-23 but the year is a split year as respects the person and the relevant 2022 Birmingham Commonwealth Games activity is performed during the overseas part of the year(**c**).

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

Name
Name
Two of the Lords Commissioners of Her Majesty's Treasury

Date

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 events held in the UK as part of the Commonwealth Games that are to be held principally in Birmingham in 2022 ("2022 Birmingham Commonwealth Games"). The exemption applies only to individuals within the meaning of "accredited person" (as defined by regulation 2), such as accredited competitors, officials or contractors of the 2022 Birmingham Commonwealth

(**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 the Income Tax Act 2007 (c. 3), Part 2 of Schedule 1 paragraphs 492 and 495, and Part 1 of Schedule 3.

(**c**) 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" for the purposes of the Income Tax Acts.

(**d**) 2007 c. 3.

Games and partner organisations. The individuals must be non-UK resident in the tax year 2022-23 or, where the tax year is a split year in relation to the individual, the income must relate to the overseas part of the year. The 2022 Birmingham Commonwealth Games are scheduled to take place between 28th July 2022 and 8th August 2022. This income tax exemption is available from 1st July 2022 until 11th August 2022.

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/2022/9780348231120

ISBN 978-0-34-823112-0

