This draft Statutory Instrument supersedes the draft of the same title which was laid before the House of Commons and published on 6th February 2023 (ISBN 978-0-348-24436-6). It is being issued free of charge to all known recipients of that draft Statutory Instrument.

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

2023 No.

INCOME TAX

The Major Sporting Events (Income Tax Exemption) (Women's Finalissima Football Match) Regulations 2023

Made - - - -	***
Coming into force - -	*1st April 2023*

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) (Women's Finalissima Football Match) Regulations 2023 and come into force on 1st April 2023.

2. In these Regulations—

"accredited person" means an individual who, in advance of their performance of the relevant Women's Finalissima activity in question, has been accredited by UEFA for the purposes of the Women's Finalissima 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 either the Brazilian or English national football associations(**b**), including, for the avoidance of doubt, a player listed in the Women's Finalissima player list,

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

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

(**b**) Confederação Brasileira de Futebol has the legal status of a sports civil association registered with the Brazilian tax authority. It has the tax identification number CNPJ - nº 33.655.721/0001-99. Football Association Limited is the governing body of association football in England and is recognised as a separate legal personality under UK law. It has Company Registration Number 00077797, and HMRC's reference is VAT Registration Number 773 9192 88.

(**c**) Union des Associations Européennes de Football (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.

(c) an employee or contractor of a broadcast, commercial or media organisation working with UEFA for the purposes of the Women's Finalissima;

"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**);

"relevant Women's Finalissima activity" has the meaning given in regulation 3(2);

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

"Women's Finalissima" means the Women's Finalissima football match planned to be held at Wembley Stadium in London on 6th April 2023.

The Women's Finalissima 2023

3.—(1) An accredited person who performs a relevant Women's Finalissima activity is not liable to income tax in respect of income arising from that activity if the non-residence condition is satisfied.

(2) A "relevant Women's Finalissima activity" means a duty or service performed—

(a) in the United Kingdom,

(b) during the period beginning with 2nd April 2023 and ending with 7th April 2023,

(c) 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

(d) in connection with the Women's Finalissima.

(3) The non-residence condition is that the accredited person performs the relevant Women's Finalissima activity—

(a) in a tax year(**d**) for which the person is non-UK resident(**e**), or

(b) in the overseas part of a tax year which is a split year as respects that person.

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

Name
Name
Two of the Lords Commissioners of His 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 arising from the performance of duties or services in the UK in connection with the Women's Finalissima 2023. 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 the participating national football associations, UEFA, UEFA Events SA and partner organisations. In order to qualify for

(**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 which include the Finance Act 2014 and these Regulations.

(**b**) 2005 c. 5; section 13 was amended by paragraph 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" for the purposes of the Income Tax Acts as having the meaning given in section 4(2) of that Act.

(**e**) Section 989 of the Income Tax Act 2007 defines "non-UK resident", "UK resident", "the overseas part" and "split year" for the purposes of the Income Tax Acts.

the exemption, the individuals must be non-UK resident in the tax year that the relevant Women's Finalissima activity is performed or, where one or both of those tax years is a split year in relation to that individual, the relevant Women's Finalissima activity is performed during the overseas part of a tax year.

The Women's Finalissima is planned to be held in the UK on 6th April 2023. This income tax exemption is available for the period beginning with 2nd April 2023 and ending with 7th April 2023.

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.

© Crown copyright 2023

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Jeff James, Controller of His Majesty's Stationery Office and King's Printer of Acts of Parliament.

£4.90

http://www.legislation.gov.uk/id/ukdsi/2023/9780348245646

ISBN 978-0-34-824564-6

