STATUTORY INSTRUMENTS

2012 No. 1359

INCOME TAX

The Income Tax (Entertainers and Sportsmen) (Amendment) Regulations 2012

Made - - - -	*22nd May 2012*
Laid before the House of Commons	*23rd May 2012*
Coming into force - -	*1st July 2012*

The Treasury, in exercise of the powers conferred by sections 967(1), 969(2) and 970(5) of the Income Tax Act 2007(**a**), make the following Regulations.

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Income Tax (Entertainers and Sportsmen) (Amendment) Regulations 2012.

(2) These Regulations come into force on 1st July 2012 and have effect in relation to a payment or transfer made on or after that date.

Amendments to the Income Tax (Entertainers and Sportsmen) Regulations 1987

2.—(1) The Income Tax (Entertainers and Sportsmen) Regulations 1987(**b**) are amended as follows.

(2) In regulation 2(1) (interpretation) after the definition of "relevant activity" insert—

> ""the relevant amount" means the amount of the personal allowance in section 35(1) of the Income Tax Act 2007 which applies for the tax year in which the payment or transfer is made;".

(3) In paragraph (3) of regulation 4 (tax payments—rules for calculation) for "£1,000" in each place where it appears substitute "the relevant amount".

James Duddridge
Angela Watkinson
22nd May 2012 Two of the Lords Commissioners of Her Majesty's Treasury

(**a**) 2007 c. 3
(**b**) S.I. 1987/530

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Income Tax (Entertainers and Sportsmen) Regulations 1987 (S.I 1987/530) ("the principal Regulations") and come into force on 1st July 2012.

The principal Regulations provide for the deduction of sums representing income tax ("the tax payment") where certain payments or transfers are made to non-UK resident entertainers, sportsmen and sportswomen, or to a person who is connected to them, or an associate of them, in connection with activities performed in the United Kingdom. Regulation 4(3)(a) of the principal Regulations provides that where such payments or transfers for a tax year do not together exceed £1,000 the tax payment shall be a nil amount. Regulation 4(3)(b) of the principal Regulations provides that such payments and transfers made by any person who is connected with, or is an associate of any person who makes a payment or transfer to a non-UK resident entertainer, sportsman or sportswoman shall together be treated as constituting a single payment in determining whether they exceed £1,000.

Regulation 2 of these regulations amends regulation 4(3) of the principal Regulations by substituting for the figure of £1,000 the amount of the personal allowance for income tax for the year in which the payment or transfer is made. The personal allowance for income tax is specified in section 35(1) of the Income Tax Act 2007 (c. 3).

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at http://www.hmrc.gov.uk/thelibrary/tiins.htm.

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