STATUTORY INSTRUMENTS

2026 No. 476

INCOME TAX

The Major Sporting Events (Income Tax Exemption) (Glasgow 2026 Commonwealth Games) Regulations 2026

Made - - - -	*29th April 2026*
Coming into force - -	*15th July 2026*

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.—(1) These Regulations may be cited as the Major Sporting Events (Income Tax Exemption) (Glasgow 2026 Commonwealth Games) Regulations 2026 and come into force on 15th July 2026.

(2) In these Regulations—

"accredited person" means any individual who, in advance of their performance of a relevant activity, has been accredited by the organiser for the purposes of the sporting event through the issue of a personalised accreditation badge;

"income" means employment income(**b**), 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))(**c**);

"the organiser" means Glasgow 2026 Limited, a private company limited by guarantee under company number SC823885;

"relevant activity" has the meaning given in regulation 2(2);

"the sporting event" means the Glasgow 2026 Commonwealth Games to be held between 23rd July 2026 and 2nd August 2026 principally in Glasgow.

(**a**) 2014 c. 26.
(**b**) "Employment income" is defined, for the purposes of the Tax Acts, by section 7 of the Income Tax (Earnings and Pensions) Act 2003 (c. 1).
(**c**) 2005 c. 5; section 13 was amended by paragraphs 492 and 495 of Schedule 1 and Part 1 of Schedule 3 to the Income Tax Act 2007 (c. 3).

Exemption from income tax

2.—(1) An accredited person who performs a relevant activity is not liable to income tax in respect of income arising from that activity if the non-residence condition is met.

(2) An activity is a "relevant activity" if it is performed—

(a) in the United Kingdom,

(b) during the period beginning with 16th July 2026 and ending with 4th August 2026,

(c) as part of the specific office, employment, contractual arrangement or other capacity in respect of which the accredited person has been accredited by the organiser, and

(d) in connection with the sporting event.

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

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

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

(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 benefiting from the exemption under paragraph (1).

Gen Kitchen
Christian Wakeford

29th April 2026 — Two of the Lords Commissioners of His Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for an exemption from income tax for income arising to individuals because of their involvement in the Glasgow 2026 Commonwealth Games that are to be held principally in Glasgow between 23rd July 2026 and 2nd August 2026.

The exemption applies to income arising in respect of activities that take place between 16th July 2026 and 4th August 2026. In order to benefit from the exemption, individuals must be accredited by the organisers (for example, because they are a competitor, official or contractor), the income must arise in respect of their accredited involvement in the event and they must be non-UK resident for the tax year (or the income must relate to the overseas part of a split year).

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

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(**a**) 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. It also defines "non-UK resident" for the purposes of the Income Tax Acts.

(**b**) Section 989 of the Income Tax Act 2007 defines "the overseas part" and "split year" for the purposes of the Income Tax Acts.

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