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STATUTORY INSTRUMENTS

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**2022 No. 487**

**INCOME TAX**

**The Major Sporting Events (Income Tax Exemption)  
(Finalissima Football Match) Regulations 2022**

*Made* - - - - 27th April 2022  
*Coming into force* - - 27th May 2022

The Treasury make the following Regulations in exercise of the powers conferred by section 48 of the Finance Act 2014<sup>(1)</sup>.

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) (Finalissima Football Match) Regulations 2022 and come into force on 27th May 2022.

2. In these Regulations—

“accredited person” means an individual who, in advance of their performance of the relevant Finalissima activity in question, has been accredited by UEFA for the purposes of the 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 Italian<sup>(2)</sup> or Argentinean<sup>(3)</sup> national football associations, including, for the avoidance of doubt, a player listed in the Finalissima player list,
- (b) an employee, official or contractor of UEFA or UEFA Events SA<sup>(4)</sup>, 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 Finalissima;

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(1) 2014 c. 26.

(2) Federazione Italiana Giuoco Calcio (FIGC) is an association recognised with legal personality under Italian private law under VAT Tax Registration Number 01357871001.

(3) Argentine Football Association (AFA) is a civil association, constituted in accordance with the legislation of Argentina and domiciled in the Autonomous City of Buenos Aires. AFA is member of FIFA and CONMEBOL. AFA is registered with the Federal Administration of Public Revenue (AFIP), the Argentine tax administration, under the number 30527450701.

(4) 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.

“Finalissima” means the Finalissima football match planned to be held at Wembley Stadium in London on 1st June 2022;

“income” means employment income<sup>(5)</sup>, 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)<sup>(6)</sup>;

“UEFA” means the Union des Associations Européennes de Football<sup>(7)</sup>.

### **The Finalissima**

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

(2) A relevant Finalissima activity is a duty or service performed—

- (a) in the United Kingdom,
- (b) during the period beginning with 28th May 2022 and ending with 2nd June 2022 inclusive,
- (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 Finalissima.

(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 that individual and the relevant Finalissima activity is performed during the overseas part of the year<sup>(8)</sup>.

(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).

*Michael Tomlinson*

*Rebecca Harris*

Two of the Lords Commissioners of Her Majesty’s Treasury

27th April 2022

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(5) 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.

(6) 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).

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

(8) 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.

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## 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 Finalissima 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 the participating national football associations, UEFA, UEFA Events SA 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 that individual, the income must relate to the overseas part of the year.

The Finalissima is planned to be held in the UK on 1st June 2022. This income tax exemption is available from 28th May 2022 until 2nd June 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>.