

*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

2021 No.

INCOME TAX

**The Major Sporting Events (Income
Tax Exemption) Regulations 2021**

Made - - - - *****
Coming into force - - *31st May 2021*

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

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.