
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 football matches held in England as part of the Union des Associations Européennes de Football (UEFA) EURO Women's 2022 final tournament. 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 the individual, the income must relate to the overseas part of the year.

The UEFA Women's EURO 2022 final tournament is planned to take place between 6th July and 31st July 2022. This income tax exemption is available from 1st July 2022 until 6th August 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>.