
DRAFT STATUTORY INSTRUMENTS

2023 No.

**The Major Sporting Events (Income Tax Exemption)
(Women's Finalissima Football Match) Regulations 2023**

The Women's Finalissima 2023

3.—(1) An accredited person who performs a relevant Women's Finalissima activity is not liable to income tax in respect of income arising from that activity where the non-residence condition is satisfied.

(2) A "relevant Women's Finalissima activity" means a duty or service performed—

- (a) in the United Kingdom,
- (b) during the period beginning with 2nd April 2023 and ending with 7th April 2023,
- (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 Women's Finalissima.

(3) In paragraph (1) the "non-residence condition" is satisfied where, either Condition A or Condition B is met.

(4) Condition A is met where—

- (a) the accredited person is non-UK resident for one or both of the tax years⁽¹⁾ 2022-23 and 2023-24, and
- (b) the relevant Women's Finalissima activity is performed during one or both of the tax years 2022-23 or 2023-2024 in which the individual is non-UK resident.

(5) Condition B is met where—

- (a) the relevant Women's Finalissima activity is performed during the overseas part of a split year⁽²⁾, and
- (b) the accredited person is non-UK resident for one or both of the tax years 2022-23 and 2023-24,

(6) 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 arising from a relevant Women's Finalissima activity.

(1) 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, as having the meanings given in section 4(2) and 4(4) of that Act respectively.

(2) Section 989 on the Income Tax Act 2007 defines "non-UK resident", "UK resident", "the overseas part" and "split year" for the purposes of the Income Tax Acts.