



Finance Act 2013

2013 CHAPTER 29

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

INCOME TAX: GENERAL

Exemptions and reliefs

9 Glasgow Commonwealth Games

- (1) An accredited competitor who performs a Commonwealth Games activity is not liable to income tax in respect of any income arising from the activity if the non-residence condition is met.
- (2) The following are Commonwealth Games activities—
 - (a) competing at the Glasgow Commonwealth Games, and
 - (b) any activity that is performed during the games period the main purpose of which is to support or promote the Glasgow Commonwealth Games or any future Commonwealth Games.
- (3) The non-residence condition is that—
 - (a) the accredited competitor is non-UK resident for the tax year in which the Commonwealth Games activity is performed, or
 - (b) the accredited competitor is UK resident for the tax year in which the activity is performed but the year is a split year as respects the competitor and the activity is performed in the overseas part of the year.
- (4) Section 966 of ITA 2007 (deduction of sums representing income tax) does not apply to any payment or transfer which gives rise to income benefiting from the exemption under subsection (1).

Status: Point in time view as at 17/07/2013.

Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2013, Section 9. (See end of Document for details)

(5) In this section—

“accredited competitor” means a person to whom a Glasgow 2014 accreditation card in the athletes' category has been issued by the company named Glasgow 2014 Limited which was incorporated on 11 June 2007;

“the games period” means the period—

- (a) beginning with 4 March 2014, and
- (b) ending with 3 September 2014;

“the Glasgow Commonwealth Games” means the Commonwealth Games held in Scotland in 2014;

“income” means employment income or profits of a trade, profession or vocation (including profits treated as arising as a result of section 13 of ITTOIA 2005).

Status:

Point in time view as at 17/07/2013.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Section 9.