
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 2021 UEFA Super Cup 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 any participating football clubs, UEFA, UEFA Events SA and partner organisations. The individuals must be non-UK resident in the tax year 2021-22 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 2021 UEFA Super Cup is planned to be held in the UK on 11th August 2021. This income tax exemption is available from 10th August 2021 until 12th August 2021.

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>.