

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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 Finalissima 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 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 that individual, the income must relate to the overseas part of the year.

The Finalissima is planned to be held in the UK on 1st June 2022. This income tax exemption is available from 28th May 2022 until 2nd June 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>.