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STATUTORY INSTRUMENTS

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**2022 No. 493**

**The Major Sporting Events (Income Tax Exemption) (2022  
Birmingham Commonwealth Games) Regulations 2022**

**Citation, commencement and interpretation**

**2.** In these Regulations—

“accredited person” means any individual who, in advance of their performance of the relevant 2022 Birmingham Commonwealth Games activity in question, has been accredited by the Organising Committee for the purposes of the 2022 Birmingham Commonwealth Games through the issue of an accreditation pass, including any individual who has been so accredited in their capacity as—

- (a) an employee, official or contractor of a Commonwealth Games Association, including, for the avoidance of doubt, a competitor listed in the 2022 Birmingham Commonwealth Games competitor list,
- (b) an employee, official or contractor of the Organising Committee, including an event official, or
- (c) an employee or contractor of a broadcast, commercial or media organisation working with the Organising Committee for the purposes of the 2022 Birmingham Commonwealth Games;

“Organising Committee” means the organising committee formed as the private company limited by guarantee registered as “Birmingham Organising Committee for the 2022 Commonwealth Games Ltd”(1);

“2022 Birmingham Commonwealth Games” means the multi-sport international tournament held every four years for members of the Commonwealth, scheduled to be held principally in Birmingham in the United Kingdom from 28th July 2022 to 8th August 2022;

“Commonwealth Games Association” means a national sports council supporting a national team that is participating in the 2022 Birmingham Commonwealth Games;

“income” means employment income(2), or the profits of a trade, profession or vocation including profits treated as arising as a result of section 13 of the Income Tax (Trading and Other Income) Act 2005 (visiting performers)(3).

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(1) Company number: 11120160.

(2) Section 7 of the Income Tax (Earnings and Pensions) Act 2003 (c. 1) defines “employment income” for the purposes of the Tax Acts. Schedule 1 to the Interpretation Act 1978 (c. 30) states that “The Tax Acts” means the Income Tax Acts and the Corporation Tax Acts. Schedule 1 further states that “The Income Tax Acts” means all enactments relating to income tax.

(3) 2005 c. 5; section 13 was amended by the Income Tax Act 2007 (c. 3), Part 2 of Schedule 1 paragraphs 492 and 495, and Part 1 of Schedule 3.