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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**

**The 2022 Birmingham Commonwealth Games**

**3.—(1)** An accredited person who performs a relevant 2022 Birmingham 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) A relevant 2022 Birmingham Commonwealth Games activity is a duty or service performed by an accredited person—

- (a) in the United Kingdom,
- (b) during the period from 1st July 2022 to 11th August 2022 inclusive,
- (c) in connection with any event included in the 2022 Birmingham Commonwealth Games event schedule held or to be held in the United Kingdom, and
- (d) 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 the Organising Committee.

(3) The non-residence condition is that—

- (a) the accredited person is non-UK resident for the tax year 2022-23, or
- (b) the accredited person is UK resident for the tax year 2022-23 but the year is a split year as respects the person and the relevant 2022 Birmingham Commonwealth Games activity is performed during the overseas part of the year<sup>(1)</sup>.

(4) Section 966 of the Income Tax Act 2007 (deduction of sums representing income tax)<sup>(2)</sup> does not apply to any payment or transfer which gives rise to income benefitting from the exemption under paragraph (1).

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(1) Section 989 of the Income Tax Act 2007, as amended by the Finance Act 2013 (c. 29) Part 3 of Schedule 45 paragraph 107, defines “non-UK resident”, “UK resident”, “the overseas part” and “split year” for the purposes of the Income Tax Acts.

(2) 2007 c. 3.