
STATUTORY INSTRUMENTS

2023 No. 393

**The Major Sporting Events (Income Tax Exemption)
(Women’s Finalissima Football Match) Regulations 2023**

The Women’s Finalissima 2023

3.—(1) An accredited person who performs a relevant Women’s Finalissima activity is not liable to income tax in respect of income arising from that activity if the non-residence condition is satisfied.

(2) A “relevant Women’s Finalissima activity” means a duty or service performed—

- (a) in the United Kingdom,
- (b) during the period beginning with 2nd April 2023 and ending with 7th April 2023,
- (c) 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 UEFA, and
- (d) in connection with the Women’s Finalissima.

(3) The non-residence condition is that the accredited person performs the relevant Women’s Finalissima activity—

- (a) in a tax year⁽¹⁾ for which the person is non-UK resident⁽²⁾, or
- (b) in the overseas part of a tax year which is a split year as respects that person.

(4) Section 966 of the Income Tax Act 2007 (duty to deduct and account for sums representing income tax) does not apply to a payment or transfer which gives rise to income benefitting from the exemption under paragraph (1).

(1) Section 989 of the Income Tax Act 2007 defines “tax year” for the purposes of the Income Tax Acts as having the meaning given in section 4(2) of that Act.
(2) Section 989 of the Income Tax Act 2007 defines “non-UK resident”, “UK resident”, “the overseas part” and “split year” for the purposes of the Income Tax Acts.