#### DRAFT STATUTORY INSTRUMENTS

### 2016 No. 0000

### **INCOME TAX**

# The Major Sporting Events (Income Tax Exemption) Regulations 2016

Made - - - \*\*\*

Coming into force 19th July 2016

## THE MAJOR SPORTING EVENTS (INCOME TAX EXEMPTION) REGULATIONS 2016

- 1. Citation, commencement and interpretation
- 2. In these Regulations—(a) "Championships Period" means the period—
- 3. London Anniversary Games
- 4. The following are London Anniversary Games activities—
- 5. The Games non-residence condition is that—(a) the duly accredited...
- 6. Section 966 of the Income Tax Act 2007 (deduction of...
- 7. World Athletics Championships
- 8. The following are World Athletics Championships activities—
- 9. The Championships non-residence condition is that— (a) the duly accredited...
- Section 966 of the Income Tax Act 2007 does not...
   Signature
   Explanatory Note