
DRAFT STATUTORY INSTRUMENTS

2016 No.

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

London Anniversary Games

5. The Games non-residence condition is that—
- (a) the duly accredited competitor is non-UK resident for the tax year 2016-17, or
 - (b) the duly accredited competitor is UK resident for the tax year 2016-17 but the year is a split year as respects the competitor and the activity is performed during the overseas part of the year⁽¹⁾.

(1) The Income Tax Act 2007. Section 989, 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”. Section 989 states that the definitions it contains apply for the purposes of the Income Tax Acts. Schedule 1 to the Interpretation Act 1978 states that “The Income Tax Acts” means all enactments relating to income tax which include the Finance Act 2014. The four defined terms are used in section 47 of the Finance Act 2014.