

---

DRAFT STATUTORY INSTRUMENTS

---

**2016 No.**

The Major Sporting Events (Income  
Tax Exemption) Regulations 2016

**World Athletics Championships**

9. The Championships non-residence condition is that—
- (a) the duly accredited competitor is non-UK resident for the tax year 2017-18, or
  - (b) the duly accredited competitor is UK resident for the tax year 2017-18 but the year is a split year as respects the competitor and the activity is performed during the overseas part of the year.