
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, SCHEDULE 20. (See end of Document for details)

SCHEDULES

SCHEDULE 20

Section 63

CHAMPIONS LEAGUE FINAL

Exemption from income tax

- 1 (1) This paragraph applies if an employee or contractor of an overseas team which competes in the 2011 Champions League final (“the final”) is neither UK resident nor ordinarily UK resident at the time of the final.
- (2) That person is not liable to income tax in respect of any income arising to the person which is related to duties or services performed by the person in the United Kingdom in connection with the final.
- (3) This paragraph is subject to paragraphs 2 and 3.
- (4) For the meaning of some expressions used in this paragraph, see paragraphs 5 and 6.

Exclusion of certain income

- 2 Paragraph 1(2) does not apply to income which arises as a result of—
- (a) a contract entered into after the final, or
 - (b) any amendment, after the final, of a contract entered into before the end of the final.

Tax avoidance

- 3 (1) This paragraph applies if conditions A and B are met.
- (2) Condition A is that arrangements have been made which, but for this paragraph, would result in a person obtaining exemption under paragraph 1 in respect of particular income.
- (3) Condition B is that those arrangements have, or form part of arrangements which have, as their main purpose, or one of their main purposes, the obtaining of that exemption.
- (4) Paragraph 1(2) does not apply to that income.

Disapplication of section 966 of ITA 2007

- 4 Section 966 of ITA 2007 (duty to deduct and account for sums representing income tax) does not apply to any payment or transfer which gives rise to income within paragraph 1(2).

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Interpretation

- 5 References in this Schedule to income are to be read as references to—
- (a) income that would be employment income but for the provisions of paragraph 1, and
 - (b) profits of a trade, profession or vocation (including profits treated as arising as a result of provision made by or under sections 13 and 14 of ITTOIA 2005).
- 6 In this Schedule—
- “the 2011 Champions League final” means the final of the UEFA Champions League 2010/2011 competition held in England in 2011;
 - “contractor”, in relation to an overseas team, means an individual who is not an employee of the team but who performs services for the team—
 - (a) under the terms of a contract with the team, or
 - (b) under the terms of a contract, or that individual's employment, with a company which is a member of the same group of companies as the team (within the meaning given by section 152 of CTA 2010);
 - “employee” and “employment” are to be read in accordance with section 4 of ITEPA 2003;
 - “overseas team” means a football club which is not a member of the Football Association, the Scottish Football Association, the Football Association of Wales or the Irish Football Association.

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