

FINANCE ACT 2012

EXPLANATORY NOTES

INTRODUCTION

Section 13: Champions League Final 2013

Summary

1. [Section 13](#) provides for an exemption from income tax for the non-resident players and officials of visiting teams who compete in the 2013 Champions League final, which is to be held in the UK.

Details of the Section

2. Paragraph (1) provides that no liability to income tax arises in respect of any income from the 2013 Champions League final. The exemption will apply to individuals who are employees or contractors of an overseas team who are not resident in the UK.
3. Paragraph (2) defines income from the 2013 Champions League final as meaning income which is related to duties or services performed by the person in the UK in connection with the final.
4. Paragraph (3) provides that the income to be exempt must relate to contracts that are in place before the final takes place. Income that is subject to tax avoidance arrangements is not exempt.
5. Paragraph (4) defines what is meant by tax avoidance arrangements.
6. Paragraph (5) provides that withholding obligations under section 966 of the Income Tax Act 2007 do not apply to any payment or transfer that gives rise to income benefitting from the exemption.
7. Paragraph (6) provides definitions of “the 2013 Champions League final”, a “contractor”, an “employee” and “employment”, “income” and “overseas team”.

Background Note

8. There will be an exemption from UK income tax for the non-resident players and officials of visiting football teams playing in the 2013 Champions League final, to be held in the UK. A similar exemption was provided for the 2011 Champions League final which was also held in the UK.
9. The employment income, self-employment income and any endorsement income of the players and the teams’ officials relating to the Champions League final in the UK will not be liable to UK income tax where the team is an overseas team and those players and officials are not resident in the UK. This exemption only applies where the income is in relation to the match and where the individual works for, or is contracted to, the team or its subsidiaries.