



# Finance Act 2012

## 2012 CHAPTER 14

### PART 1

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 2

#### INCOME TAX: GENERAL

#### *Reliefs*

### **13 Champions League final 2013**

- (1) No liability to income tax arises in respect of any income from the 2013 Champions League final that arises to a person who is—
  - (a) an employee or contractor of an overseas team that competes in the final, and
  - (b) non-UK resident at the time of the final.
- (2) The reference in subsection (1) to income from the 2013 Champions League final is to income related to duties or services performed by the person in the United Kingdom in connection with the final.
- (3) The exemption under subsection (1) does not apply to—
  - (a) income that arises as a result of a contract entered into after the final, or of any amendment, after the final, of a contract entered into before the end of the final, or
  - (b) income that is the subject of tax avoidance arrangements.
- (4) Income is the subject of tax avoidance arrangements if—
  - (a) arrangements have been made which, but for subsection (3)(b), would result in a person obtaining an exemption under subsection (1) for the income, and

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Section 13. (See end of Document for details)*

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- (b) those arrangements, or other arrangements of which they form part, have as their main purpose, or one of their main purposes, the obtaining of that exemption.
- (5) Section 966 of ITA 2007 (deduction of sums representing income tax) does not apply to any payment or transfer which gives rise to income benefiting from the exemption under subsection (1).
- (6) In this section—
- “the 2013 Champions League final” means the final of the UEFA Champions League 2012/2013 competition held in England in 2013;
- “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;
- “income” means employment income or profits of a trade, profession or vocation (including profits treated as arising as a result of section 13 or 14 of ITTOIA 2005);
- “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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**Modifications etc. (not altering text)**

**C1** S. 13 modified (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 45 para. 159](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2012, Section 13.