
STATUTORY INSTRUMENTS

2010 No. 2913

**The London Olympic Games and
Paralympic Games Tax Regulations 2010**

Tax avoidance

- 11.**—(1) Regulation 3 does not apply if conditions A and B are met.
- (a) Condition A is that arrangements have been made which, but for this regulation would result in a person obtaining an exemption under regulation 3 in respect of income, a payment or transfer.
 - (b) 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.
- (2) Regulation 10(1) does not apply if conditions C and D are met.
- (a) Condition C is that arrangements have been made which, but for this regulation would result in a person obtaining the benefit of regulation 10(1) in respect of an activity.
 - (b) Condition D 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 benefit.
- (3) Regulation 10(2) does not apply if conditions E and F are met.
- (a) Condition E is that arrangements have been made which, but for this regulation would result in a person obtaining an exemption under regulation 10(2) in respect of income, a payment or transfer.
 - (b) Condition F 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.