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STATUTORY INSTRUMENTS

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**2021 No. 224**

**INCOME TAX**

**The Major Sporting Events (Income Tax Exemption) Regulations 2021**

*Made* - - - - *2nd March 2021*  
*Coming into force* - - *31st May 2021*

The Treasury make the following Regulations in exercise of the powers conferred by section 48 of the Finance Act 2014<sup>(1)</sup>.

In accordance with section 48(5) of that Act, a draft of the instrument was laid before, and approved by a resolution of, the House of Commons.

**Citation, commencement and interpretation**

1. These Regulations may be cited as the Major Sporting Events (Income Tax Exemption) Regulations 2021 and come into force on 31st May 2021.

2. In these Regulations—

“accredited person” means any individual who, in advance of their performance of the relevant EURO 2020 activity in question, has been accredited by UEFA for the purposes of EURO 2020 through the issue of a personalised accreditation badge, including any individual who has been so accredited in their capacity as—

- (a) an employee, official or contractor of a national football association which is a member of UEFA and is competing in EURO 2020, including, for the avoidance of doubt, a player listed in the EURO 2020 Player List,
- (b) an employee, official or contractor of UEFA or UEFA Events SA<sup>(2)</sup>, including a match official, or
- (c) an employee or contractor of a broadcast, commercial or media organisation working with UEFA for the purposes of EURO 2020;

“EURO 2020” means the UEFA EURO 2020 final tournament, a football competition planned to be held in a number of host cities across Europe from 11th June 2021 to 11th July 2021;

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<sup>(1)</sup> 2014 c. 26

<sup>(2)</sup> UEFA Events SA is a société anonyme which is wholly owned by UEFA and entered in the register of companies under the Swiss civil code with registered number CHE-109.373.092.

“income” means employment income<sup>(3)</sup>, or the profits of a trade, profession or vocation including profits treated as arising as a result of section 13 of the Income Tax (Trading and Other Income) Act 2005<sup>(4)</sup>;

“UEFA” means the Union des Associations Européennes de Football<sup>(5)</sup>.

### **The UEFA EURO 2020 final tournament**

3.—(1) An accredited person who performs a relevant EURO 2020 activity is not liable to income tax in respect of any income arising from the activity if the non-residence condition is met.

(2) A relevant EURO 2020 activity is a duty or service performed by an accredited person—

- (a) in the United Kingdom,
- (b) during the period from 1st June 2021 to 13th July 2021 inclusive,
- (c) in connection with any football match included in the official EURO 2020 match schedule held or to be held in the United Kingdom, and
- (d) in pursuance of the obligations of the specific office, employment, contractual arrangement or other capacity in respect of which the accredited person performing the activity has been accredited by UEFA.

(3) The non-residence condition is that—

- (a) the accredited person is non-UK resident for the tax year 2021-22, or
- (b) the accredited person is UK resident for the tax year 2021-22 but the year is a split year as respects the person and the relevant EURO 2020 activity is performed during the overseas part of the year<sup>(6)</sup>.

(4) Section 966 of the Income Tax Act 2007 (deduction of sums representing income tax) does not apply to any payment or transfer which gives rise to income benefitting from the exemption under paragraph (1).

*Maggie Throup  
David Rutley*

Two of the Lords Commissioners of Her  
Majesty’s Treasury

2nd March 2021

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(3) Section 7 of the Income Tax (Earnings and Pensions) Act 2003 (c. 1) defines “employment income” for the purposes of the Tax Acts. Schedule 1 to the Interpretation Act 1978 (c. 30) states that “The Tax Acts” means the Income Tax Acts and the Corporation Tax Acts. Schedule 1 further states that “The Income Tax Acts” means all enactments relating to income tax.

(4) 2005 c. 5; section 13 was amended by the Income Tax Act 2007 (c. 3), Part 2 of Schedule 1 paragraphs 492 and 495, and Part 1 of Schedule 3.

(5) UEFA is a society entered in the register of companies under the Swiss civil code with registered number CHE-103.107.646.

(6) Section 989 of the Income Tax Act 2007, as amended by the Finance Act 2013 (c. 29) Schedule 45 paragraph 107, defines “non-UK resident”, “UK resident”, “the overseas part” and “split year” for the purposes of the Income Tax Acts.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations provide for an exemption from income tax on income earned in the UK in connection with football matches held in the UK as part of the Union des Associations Européennes de Football (UEFA) EURO 2020 final tournament. The exemption applies only to individuals within the meaning of “accredited person” (as defined by regulation 2), such as accredited players, officials or contractors of the participating national football associations, UEFA, UEFA Events SA and partner organisations. The individuals must be non UK resident in the tax year 2021-22 or, where the tax year is a split year in relation to the individual, the income must relate to the overseas part of the year.

Following its postponement in 2020 due to the COVID-19 pandemic, the UEFA EURO 2020 final tournament is now planned to take place between 11th June 2021 and 11th July 2021. This income tax exemption is available from 1st June 2021 until two days after the final match.

A Tax Information and Impact Note covering this instrument will be published on the website at <http://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.