

Draft Regulations laid before the House of Commons under section 48(5) of the Finance Act 2014, for approval by resolution of that House.

DRAFT STATUTORY INSTRUMENTS

2022 No.

INCOME TAX

**The Major Sporting Events (Income Tax Exemption) (2022
Birmingham Commonwealth Games) Regulations 2022**

Made - - - -

Coming into force - -

30th June 2022

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

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.