

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 events held in the UK as part of the Commonwealth Games that are to be held principally in Birmingham in 2022 (“2022 Birmingham Commonwealth Games”). The exemption applies only to individuals within the meaning of “accredited person” (as defined by regulation 2), such as accredited competitors, officials or contractors of the 2022 Birmingham Commonwealth Games and partner organisations. The individuals must be non-UK resident in the tax year 2022-23 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. The 2022 Birmingham Commonwealth Games are scheduled to take place between 28th July 2022 and 8th August 2022. This income tax exemption is available from 1st July 2022 until 11th August 2022.

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>.