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Draft Legislation: This is a draft item of legislation and has not yet been made as a UK Statutory Instrument. This draft has been replaced by a new draft, The Major Sporting Events (Income Tax Exemption) (Women's Finalissima Football Match) Regulations 2023 ISBN 978-0-348-24564-6

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for an exemption from income tax on income arising from the performance of duties or services in the UK in connection with the Women's Finalissima 2023. 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. In order to qualify for the exemption, the individuals must be non-UK resident in the tax year that the relevant Women's Finalissima activity is performed or, where one or both of those tax years is a split year in relation to that individual, the relevant Women's Finalissima activity is performed during the overseas part of a tax year.

The Women's Finalissima is planned to be held in the UK on 6th April 2023. This income tax exemption is available for the period beginning with 2nd April 2023 and ending with 7th April 2023.

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.