
Status: Point in time view as at 08/04/2010.

Changes to legislation: *There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: Exemption from income tax. (See end of Document for details)*

SCHEDULES

SCHEDULE 20

CHAMPIONS LEAGUE FINAL

Exemption from income tax

- 1 (1) This paragraph applies if an employee or contractor of an overseas team which competes in the 2011 Champions League final (“the final”) is neither UK resident nor ordinarily UK resident at the time of the final.
- (2) That person is not liable to income tax in respect of any income arising to the person which is related to duties or services performed by the person in the United Kingdom in connection with the final.
- (3) This paragraph is subject to paragraphs 2 and 3.
- (4) For the meaning of some expressions used in this paragraph, see paragraphs 5 and 6.

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Exemption from income tax.