
STATUTORY INSTRUMENTS

2016 No. 1250

**The Sporting Testimonial Payments
(Excluded Relevant Step) Regulations 2016**

Disapplication of Chapter 2 of Part 7A: sporting testimonial payments

2.—(1) Chapter 2 of Part 7A of the Income Tax (Earnings and Pensions) Act 2003 (employment income provided through third parties: treatment of relevant step for income tax purposes) does not apply by reason of a relevant step if the relevant step is the making of a sporting testimonial payment.

(2) Paragraph (1) applies in relation to a sporting testimonial payment made out of money raised by a sporting testimonial if—

- (a) the sporting testimonial was made public on or after 25th November 2015, and
- (b) the payment is made out of money raised by one or more relevant events or activities which take place on or after 6th April 2017.