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STATUTORY INSTRUMENTS

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**2021 No. 224**

**INCOME TAX**

**The Major Sporting Events (Income  
Tax Exemption) Regulations 2021**

*Made* - - - - *2nd March 2021*

*Coming into force* - - *31st May 2021*

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

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.