
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 football matches held in the UK as part of the Union des Associations Européennes de Football (UEFA) EURO 2020 final tournament. 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. The individuals must be non UK resident in the tax year 2021-22 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.

Following its postponement in 2020 due to the COVID-19 pandemic, the UEFA EURO 2020 final tournament is now planned to take place between 11th June 2021 and 11th July 2021. This income tax exemption is available from 1st June 2021 until two days after the final match.

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>.