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STATUTORY INSTRUMENTS

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**2021 No. 882**

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

**The 2021 UEFA Super Cup**

**3.—(1)** An accredited person who performs a relevant 2021 UEFA Super Cup activity is not liable to income tax in respect of income arising from the activity if—

- (a) the activity is performed in pursuance of the obligations of the specific office, employment, contractual arrangement or other capacity in respect of which the accredited person performing the activity has been accredited by UEFA, and
- (b) the non-residence condition is met.

(2) A relevant 2021 UEFA Super Cup activity is a duty or service performed—

- (a) in the United Kingdom,
- (b) during the period beginning with 10th August 2021 and ending with 12th August 2021 inclusive, and
- (c) in connection with the 2021 UEFA Super Cup.

(3) The non-residence condition is that—

- (a) the accredited person is non-UK resident for the tax year 2021-22, or
- (b) the accredited person is UK resident for the tax year 2021-22 but the year is a split year as respects that individual and the relevant 2021 UEFA Super Cup activity is performed during the overseas part of the year<sup>(1)</sup>.

(4) Section 966 of the Income Tax Act 2007 (deduction of sums representing income tax)<sup>(2)</sup> does not apply to a payment or transfer which gives rise to income benefitting from the exemption under paragraph (1).

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(1) Section 989 of the Income Tax Act 2007 defines “tax year” and “the tax year 2007-08” (and any corresponding expression in which two years are similarly mentioned) for the purposes of the Income Tax Acts. That section, as relevantly amended by the Finance Act 2013 (c. 29) Schedule 45 paragraph 107, also defines “non-UK resident”, “UK resident”, “the overseas part” and “split year” for the purposes of the Income Tax Acts.

(2) 2007 c. 3.