
STATUTORY INSTRUMENTS

2024 No. 546

INCOME TAX

**The Major Sporting Events (Income Tax Exemption)
(2024 UEFA Champions League Final) Regulations 2024**

Made - - - - 22nd April 2024
Coming into force - - 27th May 2024

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

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.

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Major Sporting Events (Income Tax Exemption) (2024 UEFA Champions League Final) Regulations 2024 and come into force on 27th May 2024.

(2) In these Regulations—

“accredited person” means any individual who, in advance of their performance of a relevant activity, has been accredited by the organiser for the purposes of the sporting event through the issue of an accreditation badge;

“income” means employment income⁽²⁾, or the profits of a trade, profession or vocation (including profits treated as arising as a result of section 13 of the Income Tax (Trading and Other Income) Act 2005 (visiting performers))⁽³⁾;

“the organiser” means the Union des Associations Européennes de Football (UEFA)⁽⁴⁾;

“relevant activity” has the meaning given in regulation 2(2);

“the non-residence condition” has the meaning given in regulation 2(3); and

“the sporting event” means the 2024 UEFA Champions League Final to be held on 1st June 2024 in London.

(1) 2014 c. 26.

(2) “Employment income” is defined, for the purposes of the Tax Acts, by section 7 of the Income Tax (Earnings and Pensions) Act 2003 (c. 1).

(3) 2005 c. 5; section 13 was amended by paragraphs 492 and 495 of Schedule 1 and Part 1 of Schedule 3 to the Income Tax Act 2007 (c. 3).

(4) UEFA is a society entered in the register of companies under the Swiss civil code with registered number CHE-103.107.646.

Exemption from income tax

2.—(1) An accredited person who performs a relevant activity is not liable to income tax in respect of income arising from that activity if the non-residence condition is met.

(2) An activity is a “relevant activity” if it is performed—

- (a) in the United Kingdom,
- (b) during the period beginning with 28th May 2024 and ending with 2nd June 2024,
- (c) as part of the specific office, employment, contractual arrangement or other capacity in respect of which the accredited person has been accredited by the organiser, and
- (d) in connection with the sporting event.

(3) The non-residence condition is that the accredited person performs the relevant activity—

- (a) in a tax year⁽⁵⁾ for which the person is non-UK resident⁽⁶⁾, or
- (b) in the overseas part of a tax year which is a split year as respects that person.

(4) Section 966 of the Income Tax Act 2007 (duty to deduct and account for sums representing income tax) does not apply to a payment or transfer which gives rise to income benefitting from the exemption under paragraph (1).

Amanda Milling

Scott Mann

Two of the Lords Commissioners of His Majesty’s Treasury

22nd April 2024

(5) Section 989 of the Income Tax Act 2007 defines “tax year” for the purposes of the Income Tax Acts as having the meaning given in section 4(2) of that Act.

(6) Section 989 of the Income Tax Act 2007 defines “non-UK resident”, “the overseas part” and “split year” for the purposes of the Income Tax Acts. The definitions of “the overseas part” and “split year” were inserted by paragraph 107 of Schedule 45 to the Finance Act 2013 (c. 29).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for an exemption from income tax for income arising to individuals because of their involvement in the 2024 UEFA Champions League Final that is to be held in London on 1st June 2024.

The exemption applies to income arising in respect of activities that take place between 28th May and 2nd June 2024. In order to benefit from the exemption, individuals must be accredited by the organisers (for example, because they are a competitor, official or contractor), the income must arise in respect of their accredited involvement in the event and they must be non-UK resident for the tax year (or the income must relate to the overseas part of a split year) during the exemption period.

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>.