

# PARLIAMENTARY DEBATES

HOUSE OF COMMONS  
OFFICIAL REPORT

Fifth Delegated Legislation Committee

## DRAFT MAJOR SPORTING EVENTS (INCOME TAX EXEMPTION) (2024 UEFA CHAMPIONS LEAGUE FINAL) REGULATIONS 2024

*Tuesday 16 April 2024*

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**Saturday 20 April 2024**

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**The Committee consisted of the following Members:**

*Chair:* SIR ROBERT SYMS

† Antoniazzi, Tonia (*Gower*) (Lab)  
 † Bacon, Mr Richard (*South Norfolk*) (Con)  
 † Bruce, Fiona (*Congleton*) (Con)  
 † Coyle, Neil (*Bermondsey and Old Southwark*) (Lab)  
 † Crouch, Dame Tracey (*Chatham and Aylesford*) (Con)  
 † Fox, Sir Liam (*North Somerset*) (Con)  
 † Green, Damian (*Ashford*) (Con)  
 † Henderson, Gordon (*Sittingbourne and Sheppey*) (Con)  
 Hillier, Dame Meg (*Hackney South and Shoreditch*) (Lab/Co-op)  
 † Howell, Paul (*Sedgefield*) (Con)

† Huddleston, Nigel (*Financial Secretary to the Treasury*)  
 † Largan, Robert (*High Peak*) (Con)  
 † Mishra, Navendu (*Stockport*) (Lab)  
 † Murray, James (*Ealing North*) (Lab/Co-op)  
 † Slaughter, Andy (*Hammersmith*) (Lab)  
 † Strathern, Alistair (*Mid Bedfordshire*) (Lab)  
 † Webb, Suzanne (*Stourbridge*) (Con)

Katya Cassidy, Saryana Balakrishnan, *Committee Clerks*

† **attended the Committee**

## Fifth Delegated Legislation Committee

Tuesday 16 April 2024

[SIR ROBERT SYMS *in the Chair*]

### Draft Major Sporting Events (Income Tax Exemption) (2024 UEFA Champions League Final) Regulations 2024

4.30 pm

**The Financial Secretary to the Treasury (Nigel Huddleston):** I beg to move,

That the Committee has considered the draft Major Sporting Events (Income Tax Exemption) (2024 UEFA Champions League Final) Regulations 2024.

It is a pleasure to serve under your chairmanship, Sir Robert.

The draft regulations will provide an income tax exemption for UEFA-accredited overseas individuals who participate in the 2024 UEFA champions league final at Wembley stadium in June. The exemption will apply to any UK income that a UEFA-accredited individual receives for participating in the event, or for duties and services performed in connection with the final.

The Government recognise the great benefits and rewards that all sports bring to this country. I championed that in my previous role as Minister for Sport at the Department for Culture, Media and Sport, and I am pleased that another former Minister for Sport, my hon. Friend the Member for Chatham and Aylesford, who was equally a champion of major sporting events, is present in Committee. Indeed, such events generally receive cross-party support.

The UEFA champions league final is UEFA's flagship club football competition, where the world's greatest football players demonstrate their elite skill. The home of football, Wembley stadium, is one of the greatest stadiums in the world. I am therefore greatly looking forward to the final there in just a few months' time. Nearly 90,000 people will attend in person, and more than 100 million people will watch on televisions across the world. The UEFA champions league final being hosted in the UK will have a range of benefits: inspiring a new generation of young footballers; bringing communities together; and boosting the UK economy. That reflects the importance of promoting grassroots-level football, which is a key priority of the Football Association.

Back in 2020, Wembley stadium was awarded the right to host the 2024 UEFA champions league final. That was part of the Government's wider strategy to make the UK an attractive location for world-class sporting events. Successive Governments have provided income tax exemptions for hosting major sporting events. The UK has a long track record of showcasing its excellence as a host of major events, including the UEFA champions league finals in London in 2013 and in Cardiff in 2017. More recently, statutory tax exemptions have been provided for events including the UEFA men's and women's Euro football championships in 2021

and 2022, the 2022 Birmingham Commonwealth games and the 2023 women's finalissima football match. All, again, received cross-party support.

I am therefore confident that Members will agree that it is in keeping with the Government's policy and precedent to provide an exemption for the 2024 UEFA champions league final. Furthermore, as in this case, such an exemption is often a requirement of the bidding process. Tax exemptions are reserved for exceptional events, and I am sure that the Committee will agree that the 2024 UEFA champions league final is a fine example of that.

The draft regulations make use of the powers that were introduced in the Finance Act 2014, providing a UK income tax exemption through secondary legislation. This exemption will apply to non-resident players, officials and individuals designated by UEFA on income earned in connection with the final. The exemption will run from 28 May to 2 June 2024, allowing a short period either side of the event, so that the exemption covers any other duties performed in connection with the final. Being exposed to taxes in two countries is administratively difficult to deal with, and consideration would need to be given to the application of withholding taxes, filing self-assessment tax returns and understanding the terms of existing double taxation treaties. I therefore have no doubt that the exemption will be welcomed.

The income tax exemption for the 2024 UEFA champions league final further supports our ongoing commitment to make the UK a global leader for hosting world-class major sporting events. I commend this draft statutory instrument to the Committee.

4.34 pm

**James Murray (Ealing North) (Lab/Co-op):** It is a pleasure to serve in Committee with you in the Chair, Sir Robert.

As we heard from the Minister, the draft regulations will provide an exemption from income tax on individuals as a result of their involvement in this year's UEFA champions league final at Wembley stadium. The final of the competition is set to take place on Saturday 1 June, but as the statutory instrument sets out, the exemption will apply for those eligible from the period of 28 May to 2 June. To benefit from the tax relief, as well as being non-UK residents, individuals must be accredited by the organisers of the final, UEFA, and of course any income accrued must arise from their involvement in the event.

As with previous similar regulations relating to other world-class sporting events, such as those the Minister mentioned, I and my colleagues in the Opposition will support the Government's efforts to ensure that the appropriate arrangements are in place. I put on the record again our continued support for Britain hosting world-class sporting events. The UK continues to play host to the very best of global sport, and it was a particular pleasure to see the UEFA European championships recently awarded to the UK and Ireland in 2028. This year, it will be fantastic to see my home city—my neighbouring borough, in fact—host the champions league final at Wembley. I know that so many people across the UK, in particular young people, will be inspired by the ability of footballers from our country and beyond at Wembley. I am sure that Arsenal and Manchester City fans will be hopeful of seeing their teams get through the remaining rounds of the tournament.

The Opposition will not oppose the draft statutory instrument. I am sure that the Minister will join me in wishing the very best of luck to the English teams remaining in this year's edition of the UEFA champions league.

4.36 pm

**Nigel Huddleston:** I join the hon. Gentleman in wishing the best of luck to England's teams. He made an important point about the significant achievement of hosting the Euros again in 2028, which shows that we can host such things. We can host such events extremely well, and they are very good for the UK economy, being a good return on investment. It is clear that there is support for the draft regulations across the Committee.

The 2024 UEFA champions league final will promote football at home and abroad. It will be a highlight of the sporting calendar and will be guaranteed to delight football fans across the globe. Hosting the event will strengthen the UK's proud record of hosting sports and leisure events of that scale, enhancing our reputation across the world. For those reasons, I commend the legislation.

*Question put and agreed to.*

4.37 pm

*Committee rose.*





