
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: Interpretation. (See end of Document for details)

SCHEDULES

SCHEDULE 20

CHAMPIONS LEAGUE FINAL

Interpretation

- 5 References in this Schedule to income are to be read as references to—
- (a) income that would be employment income but for the provisions of paragraph 1, and
 - (b) profits of a trade, profession or vocation (including profits treated as arising as a result of provision made by or under sections 13 and 14 of ITTOIA 2005).
- 6 In this Schedule—
- “the 2011 Champions League final” means the final of the UEFA Champions League 2010/2011 competition held in England in 2011;
 - “contractor”, in relation to an overseas team, means an individual who is not an employee of the team but who performs services for the team—
 - (a) under the terms of a contract with the team, or
 - (b) under the terms of a contract, or that individual's employment, with a company which is a member of the same group of companies as the team (within the meaning given by section 152 of CTA 2010);
 - “employee” and “employment” are to be read in accordance with section 4 of ITEPA 2003;
 - “overseas team” means a football club which is not a member of the Football Association, the Scottish Football Association, the Football Association of Wales or the Irish Football Association.

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