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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2010, Paragraph 6. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 20

#### CHAMPIONS LEAGUE FINAL

##### *Interpretation*

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.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2010, Paragraph 6.