
STATUTORY INSTRUMENTS

2016 No. 1250

INCOME TAX

**The Sporting Testimonial Payments
(Excluded Relevant Step) Regulations 2016**

Made - - - - 19th December 2016
Laid before the House of
Commons - - 20th December 2016
Coming into force 6th April 2017

**THE SPORTING TESTIMONIAL PAYMENTS
(EXCLUDED RELEVANT STEP) REGULATIONS 2016**

1. Citation, commencement and interpretation
2. Disapplication of Chapter 2 of Part 7A: sporting testimonial payments
Signature
Explanatory Note