

*This draft Statutory Instrument supersedes the draft entitled The Community Amateur Sports Clubs Regulations 2014 which was laid before the House of Commons and published on 16th December 2014 (ISBN 978-0-11-112595-3). It is being issued free of charge to all known recipients of that Draft Statutory Instrument.*

*Draft Regulations laid before the House of Commons under section 660(11) of the Corporation Tax Act 2010 and paragraph 8(4) of Schedule 21 to the Finance Act 2013, for approval by resolution of that House.*

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DRAFT STATUTORY INSTRUMENTS

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**2015 No. 0000**

**CAPITAL GAINS TAX  
CORPORATION TAX  
INCOME TAX**

**The Community Amateur Sports Clubs Regulations 2015**

*Made* - - - - **\*\*\***  
*Coming into force* - - *1st April 2015*

The Treasury make the following Regulations in exercise of the powers conferred by sections 659(2A), (2B) and (2C), 660(5A)(d), (5B), (8), (9)(a) and (b), (10) and (12) and 660A(1), (3) and (4) of the Corporation Tax Act 2010(1) and paragraph 8(1), (2)(a) and (3) of Schedule 21 to the Finance Act 2013(2).

A draft of this instrument was laid before, and approved by a resolution of, the House of Commons in accordance with section 660(11) of the Corporation Tax Act 2010(3) and paragraph 8(4) of Schedule 21 to the Finance Act 2013.

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(1) 2010 c. 4. Section 1122 and 1123 of the Corporation Tax Act 2010 define “connected persons” and section 1174 defines ITEPA 2003. Section 659 (2A), (2B) and (2C) were inserted by paragraph 3 of Schedule 21 to the Finance Act 2013. Section 660(5A)(d), (5B) (8), (9)(a) and (b), and (12) were inserted by paragraphs 3(5), (6) and (7) of Schedule 21 to the Finance Act 2013. Section 660A was inserted by paragraph 5 of Schedule 21 to the Finance Act 2013.

(2) 2013 c. 29.

(3) Section 660(11) was inserted by paragraph 3(6) of Schedule 21 to the Finance Act 2013.