
Status: Point in time view as at 23/01/2003. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Paragraph 7. (See end of Document for details)

SCHEDULES

SCHEDULE 18

RELIEF FOR COMMUNITY AMATEUR SPORTS CLUBS

PART 2

EXEMPTIONS FOR REGISTERED CLUBS

Exemption for chargeable gains

- 7 A gain accruing to a registered club shall not be a chargeable gain if—
- (a) the whole of the gain is applied for qualifying purposes, and
 - (b) the club makes a claim under this paragraph to the Inland Revenue.

Status:

Point in time view as at 23/01/2003. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 7.