
DRAFT STATUTORY INSTRUMENTS

2014 No.

The Community Amateur Sports Clubs Regulations 2014

PART 5

Clubs consisting mainly of social members

Clubs not to be regarded as meeting the main purpose test

15. For the purposes of section 660A(1) of CTA 2010 (clubs consisting mainly of social members), the percentage specified is 50%.

Participating in the sporting activities of the club

16.—(1) For the purposes of section 660A(2) (definition of social member) of CTA 2010, “participating in the sporting activities of the club” means—

- (a) participating in an eligible sport organised by the club;
- (b) being a match official for an eligible sport for the club;
- (c) coaching club members in an eligible sport;
- (d) providing first aid to persons playing an eligible sport for the club;
- (e) being an accompanying individual (within the meaning of section 660(4A)(b) of CTA 2010) for the club;
- (f) driving a club vehicle, or a vehicle hired by the club, to transport persons listed in sub-paragraphs (a) to (e) or equipment on behalf of the club for the purposes of the participation in activities referred to in those sub-paragraphs;
- (g) preparing or maintaining club sporting facilities or equipment for use in an eligible sport;
- (h) being an officer, or a committee member, of the club; or
- (i) undertaking a relevant training course for the purposes of sub-paragraphs (a) to (d), (g) or (h).

(2) Where an event planned by the club is cancelled due to extreme circumstances outside the club’s control then planned participation in that event is deemed to be participation.

Occasional participation in the sporting activities of the club

17.—(1) For the purposes of section 660A(2) of CTA 2010, a member participates only occasionally in the sporting activities of the club in an accounting period if that member does not meet the participation threshold for that accounting period.

(2) For the purposes of this regulation, the participation threshold is participation in the sporting activities of the club on the required number of days in the accounting period of the club.

(3) The required number of days is determined in accordance with table 1.

Table 1

Number of weeks in the club's accounting period	Participation threshold (number of days)
4 or fewer	1
5 to 8	2
9 to 12	3
13 to 16	4
17 to 20	5
21 to 24	6
25 to 28	7
28 to 31	8
32 to 35	9
36 to 39	10
40 to 43	11
44 or more	12

(4) If the club is registered for only part of an accounting period, that part is to be treated as a separate accounting period for the purposes of this regulation.

Apportionment of days of participation: duration of membership

18.—(1) Where a person is a member of a club for only part of an accounting period, the participation threshold in regulation 17 is determined by using table 2 in place of table 1 for the purposes of that regulation.

(2) For the purposes of calculating weeks of membership for table 2, a person is a member during any given week if that person is a member for any part of that week.

Table 2

Number of weeks of membership	Participation threshold (number of days)
4 or fewer	1
5 to 8	2
9 to 12	3
13 to 16	4
17 to 20	5
21 to 24	6
25 to 28	7
28 to 31	8
32 to 35	9

Number of weeks of membership	Participation threshold (number of days)
36 to 39	10
40 to 43	11
44 or more	12

Apportionment of days of participation: seasonal sports

19.—(1) Where a club is only open for part of the accounting period, that club may choose to reduce the participation threshold in regulation 17 for all members and use table 3 for the purposes of that regulation in place of table 1.

(2) If a club chooses to reduce the participation threshold under paragraph (1) and a person is a member of a club for only part of an accounting period, then regulation 18 applies to determine the participation threshold for that person and table 2 in regulation 18 is used in place of table 3.

(3) A club is open during any given week if any of the facilities provided by the club are made available to members for any part of that week.

Table 3

Number of weeks the club is open	Participation threshold (number of days)
4 or fewer	1
5 to 8	2
9 to 12	3
13 to 16	4
17 to 20	5
21 to 24	6
25 to 28	7
28 to 31	8
32 to 35	9
36 to 39	10
40 to 43	11
44 or more	12