
DRAFT STATUTORY INSTRUMENTS

2014 No.

The Community Amateur Sports Clubs Regulations 2014

PART 4

Meaning of “organised on an amateur basis”

Paid players

- 12.**—(1) Condition A is that the individual is paid to play an eligible sport for the club.
- (2) Condition B is that all amounts paid to the player to play for the club—
- (a) are agreed on an arm’s length basis, or
 - (b) if not agreed on an arm’s length basis, are agreed in circumstances where the features of the agreement which cause it to be otherwise than on an arm’s length basis, when taken together, are more advantageous to the club than if the agreement had been on an arm’s length basis.
- (3) Condition C is that the individual is not—
- (a) a manager (within the meaning of section 661B(2) of CTA 2010⁽¹⁾) or an officer of the club, or
 - (b) connected with a manager or an officer of the club.
- (4) Condition D is that the individual is not paid by one registered club to play for another registered club.
- (5) Condition E is that the individual is not paid by a person other than the club, or a person connected to the club, to play for the club.

⁽¹⁾ Section 661B was inserted by paragraphs 30 and 32 of Schedule 6 to the Finance Act 2010.