
DRAFT STATUTORY INSTRUMENTS

2014 No.

The Community Amateur Sports Clubs Regulations 2014

PART 4

Meaning of “organised on an amateur basis”

Calculating amounts paid to a player

13.—(1) This regulation makes provision in relation to the calculation of the total amount paid to paid players in any year for the purposes of the limit specified in regulation 11(1).

(2) Amounts paid to a paid player means any amounts paid to the player for playing for the club which would be—

- (a) earnings within Chapter 1 of Part 3 of ITEPA 2003⁽¹⁾, or
- (b) treated as earnings under Chapters 2 to 11 of Part 3 of ITEPA 2003 (the benefits code)⁽²⁾.

(3) Amounts paid to a paid player to play for the club include payments made in respect of the following—

- (a) training for the purposes of playing an eligible sport, and
- (b) travel for the purposes of playing or training for an eligible sport.

(4) But amounts paid to a player do not include the reimbursement of reasonable and necessary travel or subsistence expenses referred to in section 660(4)(g) of CTA 2010.

(5) Amounts paid to a paid player include any payments made pursuant to an agreement or understanding (whether or not legally enforceable).

(6) For the purposes of this regulation the paid player is to be treated as employed to play for the club and the provisions of ITEPA 2003 referred to in paragraph (2) are to apply accordingly.

⁽¹⁾ 2003 c.1.

⁽²⁾ Chapters 2 to 11 of ITEPA 2003 have been amended on a number of different occasions.