
DRAFT STATUTORY INSTRUMENTS

2014 No.

The Community Amateur Sports Clubs Regulations 2014

PART 4

Meaning of “organised on an amateur basis”

Travel and subsistence

14.—(1) Subsistence expenses are neither necessary nor reasonable for the purposes of section 660(4)(g) of CTA 2010 if the journey is a reasonable daily journey.

(2) In this regulation, a “reasonable daily journey” means one where the total travel time to and from the match from the club base is no more than four hours.

(3) In paragraph (2), the “club base” is the address for the club registered with Her Majesty’s Revenue and Customs under section 658 of CTA 2010.

(4) Travel and subsistence expenses incurred in connection with away matches are neither necessary nor reasonable for the purposes of section 660(4)(g) of CTA 2010 unless the main purpose of the match or matches is the promotion of, and participation in, an eligible sport.