

DRAFT STATUTORY INSTRUMENTS

**2014 No.**

**The Community Amateur Sports Clubs Regulations 2014**

**PART 5**

**Clubs consisting mainly of social members**

**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**

<b>Number of weeks in the club's accounting period</b>	<b>Participation threshold (number of days)</b>
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.