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DRAFT STATUTORY INSTRUMENTS

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**2014 No.**

**The Community Amateur Sports Clubs Regulations 2014**

**PART 2**

Meaning of “community amateur sports club” and “registered club”

**Meaning of community amateur sports club**

- 3.** In section 658 (meaning of “community amateur sports club” and “registered club”)(**1**)—
- (a) in subsection (1) for “conditions A and B” substitute “conditions A, B and C”;
  - (b) after subsection (1B) insert—  
“(1C) Condition C is that the club meets the income condition (see section 661CA).”.

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(1) Section 658(1), (1A) and (1B) were substituted by section 52(1) of the Finance Act 2012 (c. 14) and subsection (1A) was amended by paragraph 4 of Schedule 21 to the Finance Act 2013.