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DRAFT STATUTORY INSTRUMENTS

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**2014 No.**

**The Community Amateur Sports Clubs Regulations 2014**

**PART 3**

**Costs associated with membership of a club and membership fees**

**Costs associated with membership of a club**

**5.**—(1) The amount specified for a year for the purposes of section 659(2A) of CTA 2010 (costs associated with membership of a club) is £520.

(2) The costs associated with membership of a club for a given year consist of amounts A and B together.

(3) Amount A is the membership fees for a member for that year (see regulation 8).

(4) Amount B is the sporting activity costs for that year (see regulation 9).