

---

DRAFT STATUTORY INSTRUMENTS

---

**2015 No.**

**The Community Amateur Sports Clubs Regulations 2015**

**PART 5**

**Clubs consisting mainly of social members**

**Clubs not to be regarded as meeting the main purpose test**

**15.** For the purposes of section 660A(1) of CTA 2010 (clubs consisting mainly of social members), the percentage specified is 50%.