
Status: Point in time view as at 21/07/2008.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Part 5. (See end of Document for details)

SCHEDULES

SCHEDULE 18

RELIEF FOR COMMUNITY AMATEUR SPORTS CLUBS

PART 5

REGISTRATION

Registration and termination

- 11 (1) A club that applies to the Inland Revenue to be registered as a community amateur sports club shall be so registered if the Inland Revenue are satisfied that it is entitled to be.
- (2) The Inland Revenue may register a club with effect from such date as they may specify (which may be before the date of the application).
- (3) If it appears to the Inland Revenue that a registered club is not, or is no longer, entitled to be registered, they may terminate the club's registration with effect from such date as they may specify (which may be before the date of the decision to terminate the registration).
- (4) Where the Inland Revenue—
- (a) register a club,
 - (b) refuse a club's application for registration, or
 - (c) terminate a club's registration,
- they shall notify the club accordingly.
- (5) The Inland Revenue may publish the names and addresses of registered clubs.

Information etc

- 12 A club that makes an application to be registered must—
- (a) provide the Inland Revenue with such information relating to the application as they may reasonably require;
 - (b) if required to do so by the Inland Revenue, produce for inspection by them any books, documents or other records in the club's possession, or under its control, that contain such information.

Appeals

- 13 (1) An appeal to the General Commissioners may be brought against a decision of the Inland Revenue under paragraph 11.
- (2) Notice of an appeal under this paragraph must be given—

Status: Point in time view as at 21/07/2008.

Changes to legislation: *There are currently no known outstanding effects for the Finance Act 2002, Part 5. (See end of Document for details)*

- (a) in writing,
 - (b) within 30 days of the date of the notification under paragraph 11(4),
 - (c) to the Inland Revenue.
- (3) The notice of appeal must specify the grounds of appeal.
- (4) On the hearing of the appeal the Commissioners may allow the appellant to put forward grounds not specified in the notice, and take them into consideration, if satisfied that the omission was not wilful or unreasonable.
- (5) Where the appeal is against a refusal to register a club, or against a decision to register it with effect from a particular date, the Commissioners (if they do not dismiss the appeal) may either—
- (a) direct that the club be registered with effect from a specified date, or
 - (b) remit the matter to the Inland Revenue for reconsideration.
- (6) Where the appeal is against a decision to terminate the registration of a club, or to do so with effect from a particular date, the Commissioners (if they do not dismiss the appeal) may either—
- (a) rescind the termination,
 - (b) direct that the termination have effect from a specified date, or
 - (c) remit the matter to the Inland Revenue for reconsideration.
- (7) The provisions of the Taxes Management Act 1970 (c. 9) relating to appeals under the Taxes Acts shall apply to an appeal under this paragraph as they apply to those appeals.

Status:

Point in time view as at 21/07/2008.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Part 5.