



Corporation Tax Act 2010

2010 CHAPTER 4

PART 13

OTHER SPECIAL TYPES OF COMPANY ETC

CHAPTER 9

COMMUNITY AMATEUR SPORTS CLUBS

Basic concepts

[^{F1}660A Clubs consisting mainly of social members

- (1) A club is not to be regarded as a club that has as its main purpose the provision of facilities for, and the promotion of participation in, one or more eligible sports if the percentage of its members who are social members exceeds the percentage specified for the purposes of this section in regulations made by the Treasury.
- (2) A member is a “social member” for the purposes of this section if the member does not participate, or participates only occasionally, in the sporting activities of the club.
- (3) The Treasury may by regulations make provision—
 - (a) as to activities that are, or are not, to be regarded as “sporting activities” of a club;
 - (b) as to the circumstances in which a member of a club is, or is not, to be regarded as participating in the sporting activities of the club;
 - (c) as to the circumstances in which a member of a club is, or is not, to be regarded as participating only occasionally in those activities.
- (4) The provision that may be made by regulations under this section includes—
 - (a) different provision for different purposes, and
 - (b) provision having effect in relation to times before the regulations are made.

Status: Point in time view as at 17/07/2012.

Changes to legislation: Corporation Tax Act 2010, Section 660A is up to date with all changes known to be in force on or before 01 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (5) Section 1171(4) (orders and regulations subject to negative resolution procedure) does not apply to any regulations made under this section if a draft of the statutory instrument containing them has been laid before, and approved by a resolution of, the House of Commons.]

Textual Amendments

- F1** S. 660A inserted (1.4.2010) by [Finance Act 2013 \(c. 29\)](#), [Sch. 21 paras. 5, 9](#) (with [Sch. 21 para. 10](#)); [S.I. 2015/674](#), art. 2

Status:

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