

Status: Point in time view as at 16/11/2017.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 21. (See end of Document for details)

SCHEDULES

SCHEDULE 21

Section 46

COMMUNITY AMATEUR SPORTS CLUBS

Introductory

- 1 Chapter 9 of Part 13 of CTA 2010 (community amateur sports clubs) is amended as follows.

Meaning of “open to the whole community”

- 2 (1) Section 659 (meaning of “open to the whole community”) is amended as follows.
- (2) In subsection (1), for paragraph (c) substitute—
- “*(c)* the costs associated with membership of the club for any year do not represent a significant obstacle to membership of the club, use of its facilities or full participation in its activities (see subsection (2A)).”
- (3) After subsection (2) insert—
- “(2A) For the purposes of subsection (1)(c) the costs associated with membership of a club for any year represent a significant obstacle to membership of the club, use of its facilities or full participation in its activities if—
- (a) those costs exceed the amount specified for the year for the purposes of this subsection in regulations made by the Treasury, and
- (b) the club has not made such arrangements as are necessary to secure that those costs do not represent such an obstacle.
- (2B) The Treasury may by regulations make provision supplementing subsection (2A), including—
- (a) provision as to what constitutes full participation in a club's activities;
- (b) provision as to costs that are, or are not, to be regarded as the costs associated with membership of a club;
- (c) provision about calculating the amount of the costs associated with membership of a club for any year.
- (2C) 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.
- (2D) 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.”

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(4) For subsection (3) substitute—

“(3) A club is not prevented from being “open to the whole community” for the purposes of section 658 merely because it charges different fees for different descriptions of person.”

Commencement Information

II Sch. 21 para. 2 in force at 1.4.2010 for the purposes of the amendments made by that paragraph so far as not already in force by [S.I. 2015/674](#), [art. 2](#)

Meaning of “organised on an amateur basis”

- 3 (1) Section 660 (meaning of “organised on an amateur basis”) is amended as follows.
- (2) In subsection (1), omit the “and” after paragraph (b) and after that paragraph insert—
“(ba) it does not exceed the limit on paid players (see subsection (5A)), and”.
- (3) In subsection (4)(g)—
(a) after “travel” insert “ or subsistence ”, and
(b) for “travelling to away matches” substitute “ in connection with away matches ”.
- (4) After subsection (4) insert—
“(4A) In subsection (4)(g) “subsistence expenses” means expenses on food, drink and temporary living accommodation.”
- (5) After subsection (5) insert—
“(5A) A club does not exceed the limit on paid players for the purposes of subsection (1) if—
(a) the number of persons paid to play for the club does not at any time exceed the specified maximum,
(b) the number of such persons in any year does not exceed the specified maximum for that year,
(c) the amount paid to any such person in any year in respect of activities undertaken for the club does not exceed the specified maximum for that year, and
(d) the total amount paid to such persons in any year in respect of activities undertaken for the club does not exceed the specified maximum for that year.
“Specified” means specified in regulations made by the Treasury.
- (5B) The Treasury may by regulations make provision supplementing subsection (5A), including—
(a) provision as when a person is, or is not, to be regarded as a person paid to play for a club, and
(b) provision about calculating for the purposes of subsection (5A) the amount paid to such a person.”
- (6) After subsection (7) insert—

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- “(8) The Treasury may by regulations make further provision as to when a club is “organised on an amateur basis” for the purposes of section 658.
- (9) The provision that may be made by regulations under subsection (8) includes—
- (a) provision as to the conditions which a club must meet in order to be “organised on an amateur basis” for the purposes of section 658;
 - (b) provision as to what are, or are not, to be regarded as “ordinary benefits of an amateur sports club” for the purposes of subsection (1);
 - (c) provision about persons who are, or are not, to be regarded as guests of a member of a club for the purposes of subsection (1).
- (10) Regulations made under subsection (8) may amend this section or make other amendments to this Chapter.
- (11) A statutory instrument that contains (whether alone or with other provisions) regulations under subsection (8) that amend this section or make other amendments to this Chapter may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, the House of Commons.”
- (7) After subsection (11) insert—
- “(12) 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.
- (13) 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.”

Commencement Information

- I2** Sch. 21 para. 3 in force at 1.4.2010 for the purposes of the amendments made by that paragraph so far as not already in force by [S.I. 2015/674](#), [art. 2](#)

Clubs consisting mainly of social members

- 4 In section 658 (meaning of “community amateur sports club”), in subsection (1A) (c), for “section 661” substitute “ sections 660A and 661 ”.

Commencement Information

- I3** Sch. 21 para. 4 in force at 1.4.2010 for the purposes of the amendments made by that paragraph so far as not already in force by [S.I. 2015/674](#), [art. 2](#)

- 5 After section 660 insert—

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“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.
- (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.”

Commencement Information

- I4** Sch. 21 para. 5 in force at 1.4.2010 for the purposes of the amendments made by that paragraph so far as not already in force by [S.I. 2015/674](#), [art. 2](#)

Exemptions

- 6 In section 662 (exemption from corporation tax for UK trading income), after subsection (5) insert—
- “(5A) The Treasury may by order amend the figure for the time being specified as the relevant threshold in subsection (5)(a).
- (5B) A statutory instrument containing an order under subsection (5A) that amends that figure so as to substitute a lower figure may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, the House of Commons.”

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- I5** Sch. 21 para. 6 in force at 1.4.2010 for the purposes of the amendments made by that paragraph so far as not already in force by [S.I. 2015/674](#), [art. 2](#)

- 7 In section 663 (exemption from corporation tax for UK property income), after subsection (5) insert—

“(5A) The Treasury may by order amend the figure for the time being specified as the relevant threshold in subsection (5)(a).

(5B) A statutory instrument containing an order under subsection (5A) that amends that figure so as to substitute a lower figure may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, the House of Commons.”

Commencement Information

- I6** Sch. 21 para. 7 in force at 1.4.2010 for the purposes of the amendments made by that paragraph so far as not already in force by [S.I. 2015/674](#), [art. 2](#)

Power to specify income condition

- 8 (1) The Treasury may by regulations provide that a club is not entitled to be registered as a community amateur sports club under section 658 of CTA 2010 unless it meets one or more conditions relating to income received by the club.

- (2) The provision that may be made by regulations under this paragraph includes, in particular—

- (a) provision restricting the amount of income, or income of a specified description, that a community amateur sports club may receive for a period, and
(b) provision prohibiting such a club from receiving income of a specified description.

“Specified” means specified in the regulations.

- (3) Regulations made under this paragraph may—

- (a) amend Chapter 9 of Part 13 of CTA 2010,
(b) make different provision for different purposes, and
(c) contain provision having effect in relation to times before the regulations are made or this Act is passed.

- (4) A statutory instrument that contains (whether alone or with other provisions) regulations under this paragraph may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, the House of Commons.

Commencement Information

- I7** Sch. 21 para. 8 in force at 1.4.2010 for the purposes of the amendments made by that paragraph so far as not already in force by [S.I. 2015/674](#), [art. 2](#)

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Commencement

- 9 (1) Any power conferred on the Treasury under or by virtue of this Schedule to make regulations or an order comes into force on the day on which this Act is passed (and may be exercised to make provision having effect in relation to times before this Act is passed).
- (2) So far as not already brought into force by virtue of sub-paragraph (1), the amendments made by this Schedule come into force in accordance with provision contained in an order made by the Treasury.
- (3) An order made under sub-paragraph (2) may—
- (a) provide for such amendments to be treated as having come into force on a date not earlier than 1 April 2010;
 - (b) make transitional provision or savings.
- 10 (1) In a case where a club that was registered as a community amateur sports club before the day on which this Act is passed ceases to be entitled to be registered as such by virtue of this Schedule, an officer of Revenue and Customs may not cancel the club's registration with effect from a date earlier than that day.
- (2) But sub-paragraph (1) does not prevent the cancellation of the club's registration if the officer is satisfied that—
- (a) any information provided by a person (“P”) at the time of registration was inaccurate, and
 - (b) the inaccuracy was careless (within the meaning of paragraph 3 of Schedule 24 to FA 2007) or deliberate on P's part.

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