
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 2. (See end of Document for details)

SCHEDULES

SCHEDULE 21

COMMUNITY AMATEUR SPORTS CLUBS

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.”
- (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.”

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for the Finance Act 2013, Paragraph 2. (See end of Document for details)*

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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**

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 2.