



# Charities and Trustee Investment (Scotland) Act 2005

2005 asp 10

## PART 4

### GENERAL AND SUPPLEMENTARY

#### 98 Rate relief for registered community amateur sports clubs

(1) Section 4 (reduction and remission of rates payable by charitable and other organisations) of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (c. 9) is amended as follows.

(2) In subsection (2)—

(a) for the word “or” which follows paragraph (a) substitute—

“(aa) are occupied by a registered community amateur sports club and are wholly or mainly used for the purposes of that club (or for the purposes of that and of other clubs which are, or are entitled to be registered as, such clubs);”

(b) for “either paragraph (a) or paragraph (b)” substitute “any of paragraphs (a), (aa) and (b)”.

(3) In subsection (5), for “paragraph (a), (b) or (c)” substitute “any of paragraphs (a) to (c)”.

(4) In subsection (10), after paragraph (b) insert—

“(c) “registered community amateur sports club” means a registered club for the purposes of Schedule 18 to the Finance Act 2002 (c. 23); and the period during which a club is a registered club for those purposes is to be taken to begin with the date on which its registration takes effect and end on the date with effect from which its registration is terminated (whether or not it is registered, or its registration is terminated, with retrospective effect).”

(5) After subsection (12) insert—

---

**Changes to legislation:** There are outstanding changes not yet made by the [legislation.gov.uk](https://legislation.gov.uk) editorial team to Charities and Trustee Investment (Scotland) Act 2005. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

“(13) The amendments to this section made by section 98 of the Charities and Trustee Investment (Scotland) Act 2005 (asp 10) (which extend mandatory relief to, and allow discretionary relief to be given to, registered community amateur sports clubs) have effect only as respects the year 2006–7 and subsequent years.”

---

**Commencement Information**

**II** S. 98 in force at 1.4.2006 by [S.S.I. 2005/644](#), [art. 2\(2\)](#)

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Charities and Trustee Investment (Scotland) Act 2005. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Pt. 1 Ch. 7A inserted by 2023 asp 5 s. 13(2)
- s. 2(1A) inserted by 2023 asp 5 sch. para. 1(2)
- s. 3(3)(aa) inserted by 2023 asp 5 s. 2(2)(a)
- s. 3(6)(c) and word inserted by 2023 asp 5 sch. para. 3(2)(b)
- s. 5(2)(aa) inserted by 2023 asp 5 s. 18(3)(a)
- s. 5(3) inserted by 2023 asp 5 sch. para. 4(2)
- s. 5(4)(5) inserted by 2023 asp 5 s. 18(3)(b)
- s. 10(3) inserted by 2023 asp 5 sch. para. 6(3)(b)
- s. 11(3A)(3B) inserted by 2023 asp 5 sch. para. 5(2)(b)
- s. 11(4)(a) words in s. 11(4) renumbered as s. 11(4)(a) by 2023 asp 5 sch. para. 5(2)(c)(i)
- s. 11(4)(b) and word inserted by 2023 asp 5 sch. para. 5(2)(c)(ii)
- s. 11(5) inserted by 2023 asp 5 sch. para. 5(2)(d)
- s. 12(2A) inserted by 2023 asp 5 sch. para. 6(4)(b)
- s. 12(3A) inserted by 2023 asp 5 sch. para. 4(3)
- s. 12(3B) inserted by 2023 asp 5 sch. para. 6(4)(d)
- s. 12(6) inserted by 2023 asp 5 sch. para. 6(4)(g)
- s. 17(1)(ba) inserted by 2023 asp 5 s. 3(2)
- s. 19(1)-(1D) substituted for s. 19(1) by 2023 asp 5 sch. para. 9(2)
- s. 23(1A) inserted by 2023 asp 5 sch. para. 10(3)
- s. 24A inserted by 2023 asp 5 sch. para. 11(3)
- s. 25(1)(ba)(bb) inserted by 2023 asp 5 sch. para. 11(4)(a)
- s. 25(3)(4) inserted by 2023 asp 5 sch. para. 11(4)(b)
- s. 28(2A) inserted by 2023 asp 5 s. 15(3)
- s. 28(4A) inserted by 2023 asp 5 s. 15(4)
- s. 29(2A) inserted by 2023 asp 5 s. 16(2)(c)
- s. 30A inserted by 2023 asp 5 s. 18(4)
- s. 30B inserted by 2023 asp 5 s. 17(3)
- s. 32(2)(a) words in s. 32(2) renumbered as s. 32(2)(a) by 2023 asp 5 s. 17(5)(a)
- s. 32(2)(a) words inserted by 2023 asp 5 s. 17(5)(b)
- s. 32(2)(b) words in s. 32(2) renumbered as s. 32(2)(b) by 2023 asp 5 s. 17(5)(c)
- s. 32(2)(b) words inserted by 2023 asp 5 s. 17(5)(d)
- s. 33(1)(a)(ib) inserted by 2023 asp 5 s. 17(7)
- s. 33(1)(a)(ia) inserted by 2023 asp 5 s. 18(5)
- s. 42(6)-(10) substituted for s. 42(6)(7) by 2023 asp 5 s. 14(2)
- s. 44(1)(ca) inserted by 2023 asp 5 s. 10(2)(a)(i)
- s. 44(2A) inserted by 2023 asp 5 sch. para. 12(3)
- s. 44(4A) inserted by 2023 asp 5 s. 10(2)(b)
- s. 45A inserted by 2023 asp 5 s. 12(4)
- s. 45B and cross-heading inserted by 2023 asp 5 s. 10(3)
- s. 48A and cross-heading inserted by 2023 asp 5 sch. para. 15(2)
- s. 52(3A)(3B) inserted by 2023 asp 5 sch. para. 16(2)
- s. 64(1) words in s. 64 renumbered as s. 64(1) by 2023 asp 5 sch. para. 18(2)(a)
- s. 64(2) inserted by 2023 asp 5 sch. para. 18(2)(b)
- s. 66A and cross-heading inserted by 2023 asp 5 s. 3(3)
- s. 69(2)(a)(ai) inserted by 2023 asp 5 s. 4(2)(a)(i)
- s. 69(2)(b)(i) words in s. 69(2)(b) renumbered as s. 69(2)(b)(i) by 2023 asp 5 s. 5(2)(a)(i)

- s. 69(2)(b)(i) words inserted by 2023 asp 5 s. 5(2)(a)(ii)
- s. 69(2)(b)(ii) inserted by 2023 asp 5 s. 5(2)(a)(iii)
- s. 69(2)(f)-(i) inserted by 2023 asp 5 s. 5(2)(d)
- s. 69(2)(da)(db) inserted by 2023 asp 5 s. 5(2)(c)
- s. 69(2A) inserted by 2023 asp 5 s. 5(3)(b)
- s. 69(3A) inserted by 2023 asp 5 s. 5(3)(c)
- s. 69(7) inserted by 2023 asp 5 s. 5(3)(e)
- s. 69A inserted by 2023 asp 5 s. 4(3)
- s. 69B inserted by 2023 asp 5 s. 6(2)
- s. 70(4)-(6) inserted by 2023 asp 5 s. 5(4)(b)
- s. 70A(5A) inserted by 2023 asp 5 s. 8(6)
- s. 70A(9) inserted by 2023 asp 5 s. 8(10)
- s. 70ZA70ZB inserted by 2023 asp 5 s. 7(3)
- s. 71(ib)(ic) inserted by 2023 asp 5 s. 18(6)
- s. 71(id) inserted by 2023 asp 5 s. 17(9)
- s. 71(mb) inserted by 2023 asp 5 s. 12(5)
- s. 71(pa) inserted by 2023 asp 5 s. 6(5)
- s. 71(pb) inserted by 2023 asp 5 s. 9(2)
- s. 71(pc) inserted by 2023 asp 5 s. 7(4)
- s. 72(2)(ba) inserted by 2023 asp 5 s. 16(3)(a)(ii)
- s. 72(2)(bb) inserted by 2023 asp 5 s. 9(3)
- s. 72(4) inserted by 2023 asp 5 s. 16(3)(b)
- s. 74(1A) inserted by 2023 asp 5 s. 9(5)
- s. 100(5A)-(5E) inserted by 2023 asp 5 sch. para. 20(2)
- s. 103(5)(ba) inserted by 2023 asp 5 s. 18(8)(b)
- s. 103(5)(bb) inserted by 2023 asp 5 s. 14(3)
- s. 103(5)(ca) inserted by 2023 asp 5 s. 5(5)
- s. 103(5)(cb) inserted by 2023 asp 5 s. 4(4)
- s. 103(5)(za) inserted by 2023 asp 5 s. 18(8)(a)