SCHEDULES

SCHEDULE 18

RELIEF FOR COMMUNITY AMATEUR SPORTS CLUBS

PART 6

INTERPRETATION

Other expressions

16 In this Schedule—

(a) "dispose", "disposal", "gain" and "chargeable gain" shall be construed in accordance with the Taxation of Chargeable Gains Act 1992 (c. 12);

(b) "for qualifying purposes" means for the purposes of providing facilities for, and promoting participation in, one or more eligible sports, and "for non-qualifying purposes" shall be construed accordingly.