



Corporation Tax Act 2010

2010 CHAPTER 4

PART 13

OTHER SPECIAL TYPES OF COMPANY ETC

CHAPTER 9

COMMUNITY AMATEUR SPORTS CLUBS

Basic concepts

659 Meaning of “open to the whole community”

- (1) A club is “open to the whole community” for the purposes of section 658 if—
 - (a) its membership is open to all without discrimination,
 - (b) its facilities are available to members without discrimination, and
 - (c) its fees (if any) do not represent a significant obstacle to membership or use of its facilities.
- (2) For the purposes of this section “discrimination” includes indirect discrimination and (in particular) includes discrimination on the grounds of—
 - (a) ethnicity or nationality,
 - (b) religion or beliefs,
 - (c) sexual orientation, or
 - (d) sex, age or disability (except as a necessary consequence of the requirements of a particular sport).
- (3) A club is not prevented from being “open to the whole community” for the purposes of section 658 merely because it has different classes of membership depending on—
 - (a) the age of the member,
 - (b) whether the member is a student,
 - (c) whether the member is waged,

Status: This is the original version (as it was originally enacted).

- (d) whether the member is a playing member, or
 - (e) how far from the club the member lives,
- or merely because it has restrictions on the days or times when different classes of membership have access to its facilities.