



Corporation Tax Act 2010

2010 CHAPTER 4

PART 13

OTHER SPECIAL TYPES OF COMPANY ETC

CHAPTER 9

COMMUNITY AMATEUR SPORTS CLUBS

Basic concepts

[^{F1}661C Periods over which management condition treated as met

- (1) This paragraph applies in relation to any period throughout which the management condition is not met.
- (2) The management condition is treated as met throughout the period if the Commissioners for Her Majesty's Revenue and Customs consider that—
 - (a) the failure to meet the management condition has not prejudiced the purposes of the club, or
 - (b) it is just and reasonable in all the circumstances for the condition to be treated as met throughout the period.]

Textual Amendments

F1 Ss. 661A-661C inserted (retrospective to 6.4.2010) by [Finance Act 2010 \(c. 13\)](#), [Sch. 6 paras. 32, 35](#)

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 661C.