
STATUTORY INSTRUMENTS

2014 No. 3327

**The Community Amateur Sports
Clubs (Exemptions) Order 2014**

Citation, commencement and effect

1.—(1) This Order may be cited as the Community Amateur Sports Clubs (Exemptions) Order 2014 and comes into force on 1st April 2015.

(2) The amendments made by articles 2 and 3 have effect in relation to accounting periods beginning on or after 1st April 2015.

(3) Where an accounting period (“period A”) begins before, and ends on or after 1st April 2015, the amendments made by articles 2 and 3 have effect as if—

- (a) the part falling before that date and the part falling on or after it were two separate accounting periods, and
- (b) the receipts for period A—
 - (i) which would (but for section 662 of the Corporation Tax Act 2010) be brought into account in calculating the club’s UK trading income for the purposes of condition A in section 662(2) of the Corporation Tax Act 2010, or
 - (ii) which would (but for section 663 of the Corporation Tax Act 2010) be brought into account in calculating the club’s UK property income for the purposes of condition A in section 663(2) of the Corporation Tax Act 2010,

were apportioned between those two separate periods.