### STATUTORY INSTRUMENTS

## 2015 No. 725

# The Community Amateur Sports Clubs Regulations 2015

### PART 2

Meaning of "community amateur sports club" and "registered club"

### Meaning of community amateur sports club

- 3. In section 658 (meaning of "community amateur sports club" and "registered club")(1)—
  - (a) in subsection (1) for "conditions A and B" substitute "conditions A, B and C";
  - (b) after subsection (1B) insert—
    - "(1C) Condition C is that the club meets the income condition (see section 661CA).".

<sup>(1)</sup> Section 658(1), (1A) and (1B) were substituted by section 52(1) of the Finance Act 2012 (c. 14) and subsection (1A) was amended by paragraph 4 of Schedule 21 to the Finance Act 2013.