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STATUTORY INSTRUMENTS

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**2015 No. 725**

**The Community Amateur Sports Clubs Regulations 2015**

**PART 4**

**Meaning of “organised on an amateur basis”**

**Meaning of “organised on an amateur basis”**

**10.**—(1) Section 660 of CTA 2010 (meaning of “organised on an amateur basis”) is amended as follows.

(2) In subsection (4), for “the following are “ordinary benefits of an amateur sports club”” substitute “the following are “the ordinary benefits of an amateur sports club””.

(3) In subsection (4)(g)—

(a) for “reasonable” substitute “necessary and reasonable”;

(b) for “players and officials” substitute “players, match officials, coaches, first-aiders and accompanying individuals”.

(4) For subsection (4A) substitute—

“(4A) In subsection (4)(g)—

(a) “subsistence expenses” means expenses on food, drink and temporary living accommodation,

(b) an “accompanying individual” means an individual accompanying a person who—

(i) has a disability for the purposes of the Equality Act 2010(1), and

(ii) is a player or match official.”

**Limit on paid players**

**11.**—(1) For the purposes of section 660(1)(ba) of CTA 2010 (limit on paid players), a club does not exceed the limit on paid players if the total amount paid to persons paid to play for the club in any year, in respect of activities undertaken for the club, does not exceed £10,000.

(2) For the purposes of this regulation, “year” means an accounting period of the club.

(3) But where the club’s accounting period is shorter than 12 months the limit in paragraph (1) is proportionately reduced.

(4) If a club is a registered club for only part of an accounting period, this regulation has effect as if that part were a separate accounting period.

(5) An individual is only regarded as a person paid to play for a club (“a paid player”) if conditions A to E (see regulation 12) are met.

(6) The amounts paid to paid players are to be calculated in accordance with regulation 13.

### **Paid players**

- 12.**—(1) Condition A is that the individual is paid to play an eligible sport for the club.
- (2) Condition B is that all amounts paid to the player to play for the club—
- (a) are agreed on an arm’s length basis, or
  - (b) if not agreed on an arm’s length basis, are agreed in circumstances where the features of the agreement which cause it to be otherwise than on an arm’s length basis, when taken together, are more advantageous to the club than if the agreement had been on an arm’s length basis.
- (3) Condition C is that the individual is not—
- (a) a manager (within the meaning of section 661B(2) of CTA 2010<sup>(2)</sup>) or an officer of the club, or
  - (b) connected with a manager or an officer of the club.
- (4) Condition D is that the individual is not paid by one registered club to play for another registered club.
- (5) Condition E is that the individual is not paid by a person other than the club, or a person connected to the club, to play for the club.

### **Calculating amounts paid to a player**

- 13.**—(1) This regulation makes provision in relation to the calculation of the total amount paid to paid players in any year for the purposes of the limit specified in regulation 11(1).
- (2) Amounts paid to a paid player means any amounts paid to the player for playing for the club which would be—
- (a) earnings within Chapter 1 of Part 3 of ITEPA 2003<sup>(3)</sup>, or
  - (b) treated as earnings under Chapters 2 to 11 of Part 3 of ITEPA 2003 (the benefits code)<sup>(4)</sup>.
- (3) Amounts paid to a paid player to play for the club include payments made in respect of the following—
- (a) training for the purposes of playing an eligible sport, and
  - (b) travel for the purposes of playing or training for an eligible sport.
- (4) But amounts paid to a player do not include the reimbursement of reasonable and necessary travel or subsistence expenses referred to in section 660(4)(g) of CTA 2010.
- (5) Amounts paid to a paid player include any payments made pursuant to an agreement or understanding (whether or not legally enforceable).
- (6) For the purposes of this regulation the paid player is to be treated as employed to play for the club and the provisions of ITEPA 2003 referred to in paragraph (2) are to apply accordingly.

### **Travel and subsistence**

- 14.**—(1) Subsistence expenses are neither necessary nor reasonable for the purposes of section 660(4)(g) of CTA 2010 if the journey is a reasonable daily journey.
- (2) In this regulation, a “reasonable daily journey” means one where the total travel time to and from the match from the club base is no more than four hours.

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(2) Section 661B was inserted by paragraphs 30 and 32 of Schedule 6 to the Finance Act 2010.

(3) 2003 c.1.

(4) Chapters 2 to 11 of ITEPA 2003 have been amended on a number of different occasions.

(3) In paragraph (2), the “club base” is the address for the club registered with Her Majesty’s Revenue and Customs under section 658 of CTA 2010.

(4) Travel and subsistence expenses incurred in connection with away matches are neither necessary nor reasonable for the purposes of section 660(4)(g) of CTA 2010 unless the main purpose of the match or matches is the promotion of, and participation in, an eligible sport.