
DRAFT STATUTORY INSTRUMENTS

2015 No. 0000

**CAPITAL GAINS TAX
CORPORATION TAX
INCOME TAX**

The Community Amateur Sports Clubs Regulations 2015

Made - - - - *****
Coming into force *1st April 2015*

**THE COMMUNITY AMATEUR
SPORTS CLUBS REGULATIONS 2015**

PART 1

Preliminary

1. Citation, commencement, effect and interpretation

PART 2

Meaning of “community amateur sports club” and “registered club”

2. Amendment of CTA 2010
3. Meaning of community amateur sports club
4. Income condition

PART 3

Costs associated with membership of a club and membership fees

5. Costs associated with membership of a club
6. Limit on membership fees
7. Apportionment of limits in regulations 5(1) and 6
8. Membership fees
9. Sporting activity costs

PART 4

Meaning of “organised on an amateur basis”

10. Meaning of “organised on an amateur basis”

11. Limit on paid players
12. Paid players
13. Calculating amounts paid to a player
14. Travel and subsistence

PART 5

Clubs consisting mainly of social members

15. Clubs not to be regarded as meeting the main purpose test
 16. Participating in the sporting activities of the club
 17. Occasional participation in the sporting activities of the club
 18. Apportionment of days of participation: duration of membership
 19. Apportionment of days of participation: seasonal sports
- Signature
Explanatory Note