



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### PART 13

#### OTHER SPECIAL TYPES OF COMPANY ETC

### CHAPTER 9

#### COMMUNITY AMATEUR SPORTS CLUBS

#### *Basic concepts*

#### **[<sup>F1</sup>661CA] The income condition**

- (1) A club meets the income condition for the purposes of section 658 if the sum of—
  - (a) the receipts brought into account in calculating the club's trading income ("trading receipts"), and
  - (b) the receipts brought into account in calculating the club's property income ("property receipts"),does not exceed the relevant threshold.
- (2) For the purposes of subsection (1), any exemption under section 662 (exemption for UK trading income) or 663 (exemption for UK property income) is to be ignored.
- (3) For the purposes of subsection (1), if in an accounting period ("period A") a club becomes, or ceases to be, registered then—
  - (a) the part of period A in which the club is registered is to be treated as a separate accounting period from the remainder of that period, and
  - (b) the club's trading receipts and property receipts for period A must be apportioned between those periods.
- (4) In this section—

---

**Changes to legislation:** There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 661CA. (See end of Document for details)

---

“property income” means income of a UK property business or an overseas property business,

“the relevant threshold” means—

- (a) £100,000 in the case of an accounting period which is 12 months, and
- (b) a proportionally reduced amount in the case of a shorter accounting period, and

“trading income” means profits which, if chargeable to corporation tax, would be chargeable under Chapter 2 of Part 3 of CTA 2009 and are—

- (a) profits of a trade, or
- (b) profits of an activity other than a trade,

whether or not that trade or activity is carried on wholly or partly in the United Kingdom.]

---

**Textual Amendments**

- F1** [S. 661CA](#) inserted (1.4.2015) (with effect in accordance with reg. 1(3) of the amending S.I.) by [The Community Amateur Sports Clubs Regulations 2015 \(S.I. 2015/725\)](#), regs. 1(1), 4

**Changes to legislation:**

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