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STATUTORY INSTRUMENTS

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**2002 No. 1966**

**TAXES**

**The Relief for Community Amateur  
Sports Clubs (Designation) Order 2002**

|   |         |                         |
|---|---------|-------------------------|
| <i>Made</i>                                 | - - - - | <i>25th July 2002</i>   |
| <i>Laid before the House of<br/>Commons</i> | - - - - | <i>25th July 2002</i>   |
| <i>Coming into force</i>                    | - -     | <i>15th August 2002</i> |

The Treasury, in exercise of the powers conferred upon them by paragraph 14(1) of Schedule 18 to the Finance Act 2002<sup>(1)</sup> hereby make the following Order:

1. This Order may be cited as the Relief for Community Amateur Sports Clubs (Designation) Order 2002 and shall come into force on 15th August 2002.
2. A sport is designated as an eligible sport for the purposes of Schedule 18 to the Finance Act 2002 where that sport appears on the list maintained by the National Sports Councils of activities recognised by them.
3. “The National Sports Councils” means UK Sport, Sport England, Sport Scotland, the Sports Council of Wales and the Sports Council of Northern Ireland.

25th July 2002

*Ian Pearson*  
*Jim Fitzpatrick*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

Section 58 of and Schedule 18 to the Finance Act 2002 provide for relief from tax in relation to sports clubs registered as community amateur sports clubs. One requirement of registration is that the club provides facilities for, and promotes participation in, one or more eligible sports. An eligible sport is a sport that is so designated by a Treasury Order and such designation may be by reference to the sport appearing in a list maintained by a body specified in the Order.

This Order designates as eligible sports the sports appearing in the list of recognised activities which is maintained by the National Sports Councils. This list is available on the Sport England website at [www.sportengland.org/gateway/recognised\\_activities.htm](http://www.sportengland.org/gateway/recognised_activities.htm) or may be obtained from the Sport England information centre by telephoning 020 7273 1700.