
STATUTORY INSTRUMENTS

2015 No. 725

The Community Amateur Sports Clubs Regulations 2015

PART 4

Meaning of “organised on an amateur basis”

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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.”