
STATUTORY INSTRUMENTS

2015 No. 725

The Community Amateur Sports Clubs Regulations 2015

PART 4

Meaning of “organised on an amateur basis”

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.