

Bill 6

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PART 1

RULES FOR SPECIAL TYPES OF COMPANY ETC

CHAPTER 1

COMMUNITY AMATEUR SPORTS CLUBS

Basic concepts

1 **Meaning of “community amateur sports club” and “registered club”** **[jAS0901]**

- (1) A club is entitled to be registered as a community amateur sports club if it is, and is required by its constitution to be, a club which –
- (a) is open to the whole community (see section 2),
 - (b) is organised on an amateur basis (see section 3), and
 - (c) has as its main purpose the provision of facilities for, and the promotion of participation in, one or more eligible sports (see section 4).

Origin: FA 2002 Sch.18 para.1.

- (2) A club may apply to an officer of Revenue and Customs to be registered as a community amateur sports club.

Origin: FA 2002 Sch.18 paras.11(1), 15(2); Annex 1, Change {jc601}.

- (3) The officer must register the club as a community amateur sports club if satisfied that the club is entitled to be registered.

Origin: FA 2002 Sch.18 paras.11(1), 15(2); Annex 1, Change {jc601}.

- (4) The officer –
- (a) may register the club with effect from such date as the officer may specify (which may be before the date of the application), and
 - (b) may cancel the club’s registration with effect from such date as the officer may specify (which may be before the date of the decision to cancel it) if no longer satisfied that the club is entitled to be registered.

Origin: FA 2002 Sch.18 paras.11(2), (3), 15(2); Annex 1, Change {jc601}; drafting.

- (5) Her Majesty’s Revenue and Customs may publish the names and addresses of registered clubs.

Origin: FA 2002 Sch.18 paras.11(5), 15(2); Annex 1, Change {jc601}.

- (6) In this Chapter a “registered club” means a club which is for the time being registered as a community amateur sports club under this section.

Origin: FA 2002 Sch.18 para.1; drafting.

2 Meaning of “open to the whole community” [jAS0902]

- (1) A club is “open to the whole community” for the purposes of section 1 if—
 - (a) its membership is open to all without discrimination,
 - (b) its facilities are available to members without discrimination, and
 - (c) its fees (if any) do not represent a significant obstacle to membership or use of its facilities.

Origin: FA 2002 Sch.18 para.2(1).

- (2) For the purposes of this section “discrimination” includes indirect indiscrimination and (in particular) includes discrimination on the grounds of—
 - (a) ethnicity or nationality,
 - (b) religion or beliefs,
 - (c) sexual orientation, or
 - (d) sex, age or disability (except as a necessary consequence of the requirements of a particular sport).

Origin: FA 2002 Sch.18 para.2(2).

- (3) A club is not prevented from being “open to the whole community” for the purposes of section 1 merely because it has different classes of membership depending on—
 - (a) the age of the member,
 - (b) whether the member is a student,
 - (c) whether the member is waged,
 - (d) whether the member is a playing member, or
 - (e) how far from the club the member lives,or merely because it has restrictions on the days or times when different classes of membership have access to its facilities.

Origin: FA 2002 Sch.18 para.2(3).

3 Meaning of “organised on an amateur basis” [jAS0903]

- (1) A club is “organised on an amateur basis” for the purposes of section 1 if—
 - (a) it is non-profit making (see subsections (2) and (3)),
 - (b) it provides for members and their guests only the ordinary benefits of an amateur sports club (see subsections (4) and (5)), and
 - (c) its constitution provides for any net assets on its dissolution to be applied for approved sporting or charitable purposes (see subsections (6) and (7)).

Origin: FA 2002 Sch.18 para.3(1).

- (2) A club is “non-profit making” for the purposes of subsection (1) if its constitution—
 - (a) requires any surplus income or surplus gains to be reinvested in the club, and
 - (b) does not allow the distribution of any of its assets (in cash or in kind) to members or third parties.

Origin: FA 2002 Sch.18 para.3(2).

- (3) A club is not prevented from being “non-profit making” for those purposes merely because it makes donations to charities or registered clubs.

Origin: FA 2002 Sch.18 para.3(2).

- (4) The following are “ordinary benefits of an amateur sports club” for the purposes of subsection (1) –
- (a) the provision of sporting facilities,
 - (b) the reasonable provision and maintenance of club-owned sports equipment,
 - (c) the provision of suitably qualified coaches,
 - (d) the provision, or reimbursement of the costs, of coaching courses,
 - (e) the provision of insurance cover,
 - (f) the provision of medical treatment,
 - (g) the reimbursement of reasonable travel expenses incurred by players and officials travelling to away matches,
 - (h) the reasonable provision of post-match refreshments for players and match officials, and
 - (i) the sale or supply of food or drink as a social benefit which arises incidentally from the sporting purposes of the club.

Origin: FA 2002 Sch.18 para.3(3).

- (5) A club is not prevented from providing for members and their guests only the ordinary benefits of an amateur sports club for the purposes of subsection (1) merely because –
- (a) a member supplies goods or services to the club on an arm’s length basis, or
 - (b) the club employs members of the club on an arm’s length basis.

Origin: FA 2002 Sch.18 para.3(4); Annex 1 change [jc653].

- (6) In relation to any club, the following are “sporting or charitable purposes” for the purposes of subsection (1) –
- (a) the purposes of the governing body of an eligible sport for the purposes of which the club existed, for use in related community sport,
 - (b) the purposes of another registered club, and
 - (c) the purposes of a charity.

Origin: FA 2002 Sch.18 para.3(5).

- (7) Purposes of a club are “approved” sporting or charitable purposes for the purposes of subsection (1) if they are approved by –
- (a) the members of the club in general meeting, or
 - (b) the members of the club’s governing body.

Origin: FA 2002 Sch.18 para.3(5).

4 Meaning of “eligible sport”, “qualifying purposes” etc [jAS0904]

- (1) For the purposes of this Chapter “eligible sport” means a sport which is designated for those purposes by an order made by the Treasury.

Origin: FA 2002 Sch.18 para.14(1).

- (2) An order under this section may designate a sport by reference to its inclusion in a list maintained by a body specified in the order.

Origin: FA 2002 Sch.18 para.14(1).

- (3) For the purposes of this Chapter “qualifying purposes” means—
- (a) the purpose of providing facilities for one or more eligible sports, and
 - (b) the purpose of promoting participation in one or more eligible sports.

Origin: FA 2002 Sch.18 para.16.

- (4) For the purposes of this Chapter “non-qualifying purposes” means purposes which are not qualifying purposes.

Origin: FA 2002 Sch.18 para.16.

- (5) For the purposes of this Chapter “non-qualifying expenditure” means expenditure which is incurred for non-qualifying purposes.

Origin: FA 2002 Sch.18 paras.8(1), (7), 16; drafting.

Exemptions

5 Exemption for UK trading income [jAS0905]

- (1) A club which is a registered club throughout an accounting period may make a claim for its UK trading income for that period to be exempt from corporation tax if conditions A and B are met.

Origin: FA 2002 Sch.18 para.4(1).

- (2) Condition A is that the receipts which would (but for this section) be brought into account in calculating the club’s UK trading income for that period do not exceed the relevant threshold.

Origin: FA 2002 Sch.18 para.4(1).

- (3) Condition B is that the whole of its UK trading income for that period is applied for qualifying purposes.

Origin: FA 2002 Sch.18 para.4(1).

- (4) If a club is a registered club for only part of an accounting period, this section has effect as if—

- (a) that part were a separate accounting period, and
- (b) the club’s UK trading income and receipts for that separate accounting period were proportionately reduced.

Origin: FA 2002 Sch.18 para.4(3).

- (5) In this section “the relevant threshold” means—

- (a) £30,000 in the case of an accounting period which is 12 months, and
- (b) a proportionately reduced figure in the case of a shorter accounting period.

Origin: FA 2002 Sch.18 para.4(1), (2).

- (6) In this section “UK trading income” means income of a trade carried on wholly or partly in the United Kingdom which would (but for this section) be chargeable under Chapter 2 of Part 3 of [Bill 5].

Origin: FA 2002 Sch.18 para.4(4).

6 Exemption for UK property income [jAS0906]

- (1) A club which is a registered club throughout an accounting period may make a claim for its UK property income for that period to be exempt from corporation tax if conditions A and B are met.

Origin: FA 2002 Sch.18 para.6(1).

- (2) Condition A is that the receipts which would (but for this section) be brought into account in calculating the club’s UK property income for that period do not exceed the relevant threshold.

Origin: FA 2002 Sch.18 para.6(1).

- (3) Condition B is that the whole of its UK property income for that period is applied for qualifying purposes.

Origin: FA 2002 Sch.18 para.6(1).

- (4) If a club is a registered club for only part of an accounting period, this section has effect as if –

- (a) that part were a separate accounting period, and
- (b) the club’s UK property income and receipts for that separate accounting period were proportionately reduced.

Origin: FA 2002 Sch.18 para.6(3).

- (5) In this section “the relevant threshold” means –

- (a) £20,000 in the case of an accounting period which is 12 months, and
- (b) a proportionately reduced figure in the case of a shorter accounting period.

Origin: FA 2002 Sch.18 para.6(1), (2).

- (6) In this section “UK property income” means income of a UK property business which would (but for this section) be chargeable under Chapter 3 of Part 4 of [Bill 5].

Origin: FA 2002 Sch.18 para.6(4).

7 Exemption for interest and gift aid income [jAS0907]

- (1) A club which is a registered club throughout an accounting period may make a claim for –

- (a) its interest income for that period, and
- (b) its gift aid income for that period,

to be exempt from corporation tax if the whole of that interest income and gift aid income is applied for qualifying purposes.

Origin: FA 2002 Sch.18 para.5(1).

- (2) If a club is a registered club for only part of an accounting period, this section has effect as if –
- (a) that part were a separate accounting period, and
 - (b) the club’s interest income for that separate accounting period were proportionately reduced.

Origin: FA 2002 Sch.18 para.5(2).

- (3) In this section –
- “interest income”, in relation to a club, means interest arising to the club that is not brought into account under section [j061082aa] of [Bill 5] (trading credits and debits brought into account under Part [3] of that Act), and
- “gift aid income”, in relation to a club, means gifts made by individuals to the club which are qualifying donations for the purposes of Chapter 2 of Part 8 of ITA 2007 (gift aid).

Origin: FA 2002 Sch.18 para.5(3), (4).

8 Exemption for chargeable gains [jAS0908]

A registered club to which a gain accrues may make a claim for the gain not to be a chargeable gain for the purposes of TCGA 1992 if the whole of it is applied for qualifying purposes.

Origin: FA 2002 Sch.18 paras.7, 16.

Restrictions on exemptions

9 Exemptions reduced if non-qualifying expenditure incurred [jAS0909]

- (1) This section applies if –
- (a) a registered club has relevant income or relevant gains for an accounting period (“the accounting period in question”), and
 - (b) the club incurs non-qualifying expenditure in that period.

Origin: FA 2002 Sch.18 para.8(1).

- (2) For the purposes of this section –
- “relevant income”, in relation to an accounting period, means income which is exempt under this Chapter for that period (ignoring the effect of the following provisions of this section),
- “relevant gains”, in relation to an accounting period, means gains which are not chargeable gains under this Chapter for the purposes of TCGA 1992 for that period (ignoring the effect of the following provisions of this section), and
- “income receipts and chargeable gains”, in relation to an accounting period, means the sum of the club’s income receipts for that period (whether or not chargeable to tax) and its chargeable gains for the purposes of TCGA 1992 for that period (ignoring the effect of section 8).

Origin: FA 2002 Sch.18 para.8(1), (2).

- (3) If the amount of the non-qualifying expenditure in the accounting period in question is less than the amount of the income receipts and chargeable gains

for that period, there is a reduction in the amount of relief given under this Chapter.

Origin: FA 2002 Sch.18 para.8(3).

- (4) The total amount of the relevant income and relevant gains for that period exempted under this Chapter is reduced by the amount found by the appropriate fraction.

Origin: FA 2002 Sch.18 para.8(3).

- (5) This is the appropriate fraction –

$$\text{RIRG} \times \frac{\text{NQE}}{\text{IRCG}}$$

where –

“RIRG” means the total amount of the relevant income and relevant gains for that period,

“NQE” means the amount of the non-qualifying expenditure in that period, and

“IRCG” means the income receipts and chargeable gains for that period.

Origin: FA 2002 Sch.18 paras.8(2), (3), 16.

- (6) If the amount of the non-qualifying expenditure in the accounting period in question is at least equal to the amount of the income receipts and chargeable gains for that period, the exemptions under this Chapter –
- (a) do not apply, and
 - (b) are treated as never having applied,
- to any of the relevant income or relevant gains for that period.

Origin: FA 2002 Sch.18 para.8(4), (5).

- (7) If the amount of the non-qualifying expenditure in the accounting period in question is greater than the amount of the income receipts and chargeable gains for that period, there is a reduction in the amount of relief given under this Chapter for previous accounting periods.

Origin: FA 2002 Sch.18 para.8(5).

- (8) The total amount of the relevant income and relevant gains for previous accounting periods exempted under this Chapter is reduced (but not below nil) by the relevant surplus amount.

Origin: FA 2002 Sch.18 para.8(5).

- (9) The relevant surplus amount is the amount by which the amount found by the appropriate fraction exceeds the total amount of the relevant income and relevant gains for the accounting period in question.

Origin: FA 2002 Sch.18 para.8(5).

10 Rules for attributing relevant surplus amount to earlier periods etc [jAS0910]

- (1) This section supplements section 9.

Origin: Drafting.

- (2) An amount exempted under this Chapter for an earlier accounting period is reduced by the relevant surplus amount only if that earlier accounting period ends not more than 6 years before the end of the accounting period in question.

Origin: FA 2002 Sch.18 para.8(6).

- (3) If the condition in subsection (2) is met in the case of more than one earlier accounting period, amounts exempted under this Chapter for later accounting periods are reduced in priority to earlier ones.

Origin: FA 2002 Sch.18 para.8(5).

- (4) If an amount exempted under this Chapter has been reduced under section 9 in respect of non-qualifying expenditure incurred in an accounting period, it may not be reduced again under that section in respect of non-qualifying expenditure incurred in a later accounting period.

Origin: FA 2002 Sch.18 para.8(7).

- (5) Such adjustments must be made (whether by way of the making of assessments or otherwise) as may be required in consequence of section 9(7).

Origin: FA 2002 Sch.18 para.8(8).

11 How income and gains are attributed [jAS0911]

- (1) This section is about the income or gains of a registered club which are taken to be reduced as a result of section 9.

Origin: FA 2002 Sch.18 para.8(9).

- (2) The club may specify the income and gains to be reduced (in whole or in part).

Origin: FA 2002 Sch.18 para.8(9).

- (3) A specification under subsection (2) is made by notice to an officer of Revenue and Customs.

Origin: FA 2002 Sch.18 paras.8(9), 15(1).

- (4) Subsection (6) applies if –

- (a) an officer of Revenue and Customs requires the club to make a specification under this section, and
- (b) the club has not given notice under subsection (3) of the specification before the end of the required period.

Origin: FA 2002 Sch.18 paras.8(9), 15(1); drafting.

- (5) The required period is 30 days beginning with the day on which the officer made the requirement.

Origin: FA 2002 Sch.18 para.8(9).

- (6) An officer of Revenue and Customs may determine the income and gains to be reduced (in whole or in part).

Origin: FA 2002 Sch.18 paras.8(9), 15(1).

Deemed disposal and acquisition of [asset]

12 Asset ceasing to be held for qualifying purposes etc [jAS0912]

- (1) This section applies if a club holds any asset (within the meaning of TCGA 1992) and, without disposing of it (within the meaning of that Act) –
 - (a) the club ceases to be a registered club, or
 - (b) the club ceases to hold the asset for qualifying purposes.

Origin: FA 2002 Sch.18 paras.10(1), 16.

- (2) The club is treated for the purposes of TCGA 1992 as disposing of, and immediately reacquiring, the asset at the time of the cessation for a consideration equal to its market value at that time.

Origin: FA 2002 Sch.18 para.10(2).

- (3) The exemption under section 8 does not apply to any gain accruing on that deemed disposal.

Origin: FA 2002 Sch.18 para.10(2).

- (4) So far as any of the asset represents (directly or indirectly) the consideration for a disposal of any other asset by the club, the exemption under that section does not apply, and is treated as never having applied, to any gain accruing on that disposal of that other asset.

Origin: FA 2002 Sch.18 para.10(2).

- (5) Such adjustments must be made (whether by way of the making of assessments or otherwise) as may be required in consequence of this section.

Origin: Drafting.

- (6) But an assessment in respect of a chargeable gain accruing as a result of this section may not be made 3 years or more after the end of the accounting period in which the cessation in question occurred.

Origin: FA 2002 Sch.18 para.10(3).

Applications and appeals etc

13 Application for registration and notification of HMRC decision [jAS0913]

- (1) A club which applies to be registered as a community amateur sports club under section 1 must –
 - (a) provide an officer of Revenue and Customs with such information relating to the application as the officer may reasonably require, and
 - (b) if required to do so by the officer, produce for inspection by the officer any records containing such information which are in its possession or under its control.

Origin: FA 2002 Sch.18 paras.12, 15(1).

- (2) An officer of Revenue and Customs must notify the club of any decision –
 - (a) to register it as a registered club,
 - (b) to refuse to register it as a registered club, or

(c) to cancel its registration.

Origin: FA 2002 Sch.18 paras.11(4), 15(2); Annex 1, Change {jc601}.

(3) In this section “records” includes books and documents.

Origin: FA 2002 Sch.18 para.12.

14 Appeals [jAS0914]

(1) A club may appeal to the General Commissioners against a decision of any officer of Revenue and Customs in relation to its application, or registration, as a registered club.

Origin: FA 2002 Sch.18 paras.13(1), 15(2); Annex 1, Change {jc601}.

(2) Notice of the appeal must be given in writing to an officer of Revenue and Customs within 30 days of the date of the notification under section 13.

Origin: FA 2002 Sch.18 paras.13(2), 15(1).

(3) The notice must specify the grounds of the appeal.

Origin: FA 2002 Sch.18 para.13(3).

(4) On hearing the appeal, the General Commissioners may allow the club to put forward other grounds if satisfied that their omission from the notice was not wilful or unreasonable.

Origin: FA 2002 Sch.18 para.13(4).

(5) If the appeal is against a refusal to register the club, or a decision to register it with effect from a particular date, the General Commissioners may (if they do not dismiss the appeal) –

- (a) direct that the club is to be registered with effect from a specified date, or
- (b) send the matter back to any officer of Revenue and Customs for reconsideration.

Origin: FA 2002 Sch.18 paras.13(5), 15(2); Annex 1, Change {jc601}.

(6) If the appeal is against a decision to cancel the registration of the club, or to do so with effect from a particular date, the General Commissioners may (if they do not dismiss the appeal) –

- (a) revoke the cancellation,
- (b) direct that the cancellation is to have effect from a specified date, or
- (c) send the matter back to any officer of Revenue and Customs for reconsideration.

Origin: FA 2002 Sch.18 paras.13(6), 15(2); Annex 1, Change {jc601}.

(7) The provisions of TMA 1970 relating to appeals under the Taxes Acts (within the meaning of TMA 1970) apply to an appeal under this section as they apply to those appeals.

Origin: FA 2002 Sch.18 para.13(7).

SCHEDULES

SCHEDULE 1

Section {j}

COMMUNITY AMATEUR SPORTS CLUBS: CONSEQUENTIAL AMENDMENTS [jAS0901s]

IHTA 1984

- 1 (1) Amend section 23 (gifts to charities) as follows.
- Origin: FA 2002 Sch.18 para.9(2).
- (2) In subsection (1) at the end insert “or registered clubs”.
- Origin: FA 2002 Sch.18 para.9(2).
- (3) In subsection (5) –
- (a) at the beginning insert “In the case of any property which is given to charities,”, and
- (b) after “in relation to” insert “the”.
- Origin: FA 2002 Sch.18 para.9(2).
- (4) After that subsection insert –
- “(5A) In the case of any property which is given to a registered club, subsection (1) above shall not apply in relation to the property if it or any part of it may become applicable for purposes other than –
- (a) the purposes of the club in question;
- (b) the purposes of another registered club;
- (c) the purposes of the governing body of an eligible sport for the purposes of which the club in question exists; or
- (d) charitable purposes.”
- Origin: FA 2002 Sch.18 para.9(2).
- (5) For subsection (6) substitute –
- “(6) For the purposes of this section –
- (a) property is given to charities if it becomes the property of charities or is held on trust for charitable purposes only; and
- (b) property is given to registered clubs if it becomes the property of registered clubs or is held on trust for purposes of registered clubs only;
- and “donor” shall be construed accordingly.
- (7) For the purposes of this section “registered club” and “eligible sport” have the same meaning as in Chapter 4 of Part 10 of [Bill 6 in full].”
- Origin: FA 2002 Sch.18 para.9(2).

(6) In the sidenote at the end insert “**or registered clubs**”.

Origin: FA 2002 Sch.18 para.9(2).

Local Government Finance Act 1988 (c. 9)

- 2 The Local Government Finance Act 1988 is amended as follows.
- 3 In section 43(6)(b) (occupied hereditaments: liability) for “Schedule 18 to the Finance Act 2002” substitute “Chapter 4 of Part 10 of [Bill 6 in full]”.
- 4 In section 45(6)(b) (unoccupied hereditaments: liability) for “Schedule 18 to the Finance Act 2002” substitute “Chapter 4 of Part 10 of [Bill 6 in full]”.
- 5 In section 47(2)(ba) (discretionary relief) for “Schedule 18 to the Finance Act 2002” substitute “Chapter 4 of Part 10 of [Bill 6 in full]”.
- 6 In section 48(2A) (discretionary relief: supplementary) for “Schedule 18 to the Finance Act 2002” substitute “Chapter 4 of Part 10 of [Bill 6 in full]”.
- 7 In section 67(10A) (interpretation: other provisions) –
- (a) for “Schedule 18 to the Finance Act 2002” substitute “Chapter 4 of Part 10 of [Bill 6 in full]”,
 - (b) for “terminated”, in both places where it occurs, substitute “cancelled”, and
 - (c) for “termination” substitute “cancellation”.

TCGA 1992

- 8 (1) Amend section 257 (gifts to charities etc) as follows.
- Origin: FA 2002 Sch.18 para.9(3).
- (2) In subsection (1)(a) after “charity” insert “or a registered club”.
- Origin: FA 2002 Sch.18 para.9(3).
- (3) In subsection (3) –
- (a) after “is a charity,” insert “a registered club”, and
 - (b) after “the charity”, in both places where it occurs, insert “, registered club”.
- Origin: FA 2002 Sch.18 para.9(3).
- (4) After subsection (4) insert –
- “(5) For the purposes of this section “registered club” has the same meaning as in Chapter 4 of Part 10 of [Bill 6 abbreviation].”
- Origin: FA 2002 Sch.18 para.9(3).

CAA 2001

- 9 In section 63(2) (cases in which disposal value is nil) after paragraph (a) insert –
- “(aa) to a registered club within the meaning of Chapter 4 of Part 10 of [Bill 6 abbreviation] (community amateur sports clubs),”.

Origin: FA 2002 Sch.18 para.9(3).

FA 2002

- 10 Omit section 58 (relief for community amateur sports clubs).
- 11 Omit Schedule 18 (relief for community amateur sports clubs).

ITTOIA 2005

- 12 In section 108(3) (gifts of trading stock to charities etc) for “paragraph 1 of Schedule 18 to FA 2002 (relief for community” substitute “section 1 of [Bill 6 abbreviation] (community”.

Charities Act 2006 (c. 50)

- 13 In section 5(5) of the Charities Act 2006 (special provisions about recreational charities, sports clubs etc) for the words from “a club” to the end of the subsection substitute “a registered club within the meaning of Chapter 4 of Part 10 of [Bill 6 in full] (community amateur sports clubs).”

SCHEDULE 2

REPEALS [REPEALS_SPORTS_CLUBS]

COMMUNITY AMATEUR SPORTS CLUBS

<i>Short title and chapter</i>	<i>Extent of repeal</i>
Finance Act 2002 (c. 23)	Section 58. Schedule 18.
Finance Act 2004 (c. 12)	Section 56.
Income Tax Act 2007 (c. 3)	In Schedule 1, paragraph 420.