

Bill 6: CASCS (community amateur sports clubs)

Summary

1. This paper presents draft clauses which rewrite Schedule 18 to Finance Act 2002.
2. These provisions provide certain exemptions from tax for registered community amateur sports clubs.
3. The paper contains:
 - the draft clauses, with origins;
 - draft explanatory notes; and
 - two draft notes outlining proposed changes in the law.

Questions for the committee

4. We would be grateful for any comments you may have on these draft clauses.
5. There are two draft Change Notes which are intended for inclusion in Annex 1 to the explanatory notes on the Bill. One is new and we would welcome any comments you may have on this. The other replicates a change made in connection with provisions rewritten for income tax purposes. It has therefore already been consulted on and scrutinised by the Joint Committee as the Income Tax Bill was being considered by Parliament. If nonetheless you have any comments on this proposed change we should be grateful to have them.

Closing date for comments

6. We would welcome any comments by 9 May 2008. If possible, they should be sent by e-mail to:

jackie.bartlett@hmrc.gsi.gov.uk

Written comments should be sent to:

Jackie Bartlett
Room 826, South West Wing
Bush House
London
WC2B 4RD

7. Please note that the names of respondents may be published unless they ask for their comments to be treated in confidence.

12 February 2008