

SCHEDULES

SCHEDULE 6

CHARITIES AND COMMUNITY AMATEUR SPORTS CLUBS: DEFINITIONS

PART 3

MEANING OF “COMMUNITY AMATEUR SPORTS CLUB”

32 After section 661 insert—

“661A The location condition

- (1) A club meets the location condition for the purposes of section 658 if—
 - (a) it is established in a member State or a relevant territory, and
 - (b) the facilities that it provides for eligible sports are all located in a single member State or relevant territory.
- (2) In this section “relevant territory” means a territory specified in regulations under paragraph 2(3)(b) of Schedule 6 to FA 2010 (definition of “charity” etc).

661B The management condition

- (1) A club meets the management condition for the purposes of section 658 if its managers are fit and proper persons to be managers of the club.
- (2) In this paragraph “managers”, in relation to a club, means the persons having the general control and management of the administration of the club.

661C Periods over which management condition treated as met

- (1) This paragraph applies in relation to any period throughout which the management condition is not met.
- (2) The management condition is treated as met throughout the period if the Commissioners for Her Majesty’s Revenue and Customs consider that—
 - (a) the failure to meet the management condition has not prejudiced the purposes of the club, or
 - (b) it is just and reasonable in all the circumstances for the condition to be treated as met throughout the period.”