



Email CPCECLPICASC@hmrc.gov.uk

Web www.gov.uk

Date 25 March 2024
Our Ref CFSS-XX

Dear Club Secretary,

Club:

We need you to review your eligibility as a Community Amateur Sports Club

We're writing to all registered Community Amateur Sport Clubs (CASC) to remind them of the qualifying conditions of the scheme. We're asking all CASCs to review their eligibility to stay registered within the scheme.

Helping your club to get tax relief right

The scheme was designed for local amateur sports clubs so they can benefit from a range of tax reliefs, including Gift Aid.

To be eligible for the scheme a CASC must:

- be open to the whole community - this means that membership and facilities should be open to all without discrimination
- have affordable membership fees
- be organised on an amateur basis
- have no limit to the number of players a club can pay, as long as the total amount paid to all players is less than £10,000 in a year
- have as its main purpose to provide facilities for [eligible sports](#) and encourage people to take part.
- not exceed the income limit of £100,000 a year from non-member trading and property income
- be managed by 'fit and proper persons'
- meet the location condition, where the scheme is open to qualifying clubs established in the UK, EU, Liechtenstein, Norway or Iceland

For further information go to GOV.UK and search 'Read the Community Amateur Sports Clubs: detailed guidance notes'.

If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to www.gov.uk and search for 'get help from HMRC'.
Text Relay service prefix number – 18001

What you need to do now

If your club meets the conditions of the scheme, you don't need to do anything.

If your club no longer meets the conditions for CASC status, you must let us know us by 29 April 2024. You need to tell us the reasons why you're no longer eligible for the scheme and the date your eligibility ended.

You can:

- email us at **CPCECLPICASC@hmrc.gov.uk**
- write to us at the address at the top of this letter

We will then contact you to discuss the options available to you.

We may have to charge you a penalty if your club no longer meets the qualifying conditions and you don't let us know. We may also have to charge you a penalty if we find that the club no longer meets the qualifying conditions. For further information about this, go to GOV.UK and search 'Compliance checks — penalties for inaccuracies in returns or documents — CC/FS7a'.

If your club no longer meets the qualifying conditions, this may mean deregistration from the scheme. Make sure that your CASC meets the regulations.

If you need extra support

You can get help from HMRC if you need extra support. For example, you may need information in a different format or need help filling in forms. Go to GOV.UK and search 'Get help from HMRC if you need extra support'.

Yours faithfully

HM Revenue and Customs

