

History

Following the issuing of a consultation document by Her Majesty's Treasury in 2001, the Sport and Recreation Alliance (then CCPR) - who had campaigned for tax relief for clubs since 1999 - provided HMT with two proposals to help local sports clubs which HMT accepted:

1. Following a Charity Commission policy change, sports clubs could register as charities; and
2. Sports clubs could register as a Community Amateur Sport Club under a tax scheme.

Both amendments were implemented.

Key dates

In 2002 the CASC scheme was established in Schedule 18 of the Finance Act with effect from April 2002 but has since been replaced with Chapter 9 Part 13 of the Corporation Tax Act 2010. CASCs were granted the opportunity to claim Gift Aid on donations meaning up to an additional £28 for every £100 donated. Since 6th April 2011 the amount that can be reclaimed has been reduced to £25 for every £100 donated.

The 2003 Local Government Act enabled registered CASCs to claim 80 percent mandatory rate relief on business rates providing CASCs "parity with charity" from April 2004. Local authorities can grant an additional 20 percent rate relief to clubs at their discretion.

In 2004, the threshold for exemption from corporation tax on trading and rental income were raised.

The Sport and Recreation Alliance, as part of the CASC Development Forum, continues to campaign for improvements to the scheme, which is why it is so important for clubs to register with cascinfo.co.uk to ensure your voice is heard in this process. [Register here](#)

However, the options for sports clubs go beyond CASC alone since there is the alternative of charitable status.