Register as a community amateur sports club (CASC)

1. Overview

If your sports club is eligible, you can become a community amateur sports club (CASC). You’ll get:

- **tax relief on income, gains and profits** from some activities
- **Gift Aid** repayments on donations
- **business rates relief**

To benefit you must register with HM Revenue and Customs (HMRC).

You can claim relief on money you use to promote and provide facilities for eligible sports. These are known as ‘qualifying purposes’.

You can’t remove a CASC from the register (‘deregistration’) though you can close it if the club’s members vote and agree.

**CASCs and charities**

You must choose whether to register as a CASC or a charity. A registered CASC can’t be recognised as a charity for tax purposes.

CASCs aren’t regulated by the Charity Commission.

2. Eligibility

To register as a CASC you must provide facilities for eligible sports and encourage people to take part. Under the new rules from 1 April 2015, at least 50% of members must take part.

You must also:

- be set up with a formal constitution, known as a governing document
- be open to the whole community and have affordable membership fees
- be organised on an amateur basis
- be set up and provide facilities in the UK, the EU, Iceland, Liechtenstein or Norway (but in one country only)
- be managed by ‘fit and proper persons’

**Governing document**

This is the document that sets out the purpose and structure of your club. It may also be called a ‘memorandum and articles of association’.

It must:

- set out how you meet the eligibility criteria for registering as a CASC
- state that any assets left after the club closes are only used by another registered CASC, charity or related community sport
Open to the whole community
CASCs must be open to people of all ethnicities, nationalities, sexual orientations, religions or beliefs, sexes, ages and ability - except when a certain level of physical ability is needed to take part in a sport.

Membership fees
CASCs can't charge more than £31 a week for membership, and clubs that charge more than £10 a week must provide help (eg a discount) for people who can’t pay.

You can charge different fees for different types of members, like juniors or students, as long as you’re not discriminating against groups or individuals.

Organised on an amateur basis
CASCs must:
- not make a profit, unless this is reinvested in the club and spent only on promoting participation and providing facilities for eligible sports
- not pay more than £10,000 in total to all players in a year (before 1 April 2015 CASCs couldn’t pay players at all)
- provide only the benefits normally associated with an amateur sports club, eg use of equipment, coaching, post-match refreshments
- only pay expenses for matches and tours where players take part in and promote the club’s sport (before 1 April 2015 clubs couldn’t pay any expenses)

3. Register
Register as a community amateur sports club (CASC) by filing in form CASC (A1) if your CASC is eligible.
You can’t withdraw an application once it’s been made.

What you need to complete the form
You must be the club’s ‘authorised official’ or ‘responsible person’ to fill in the form. You’ll also need:
- details of at least 2 other officials, including National Insurance and telephone numbers
- the name and address of the club
- a correspondence address, if that’s different
- the number of members or subscriptions
- company or VAT references, if applicable
- details of a nominee or agent, if the club has one
- the club’s bank details
- details of the club’s income

Within 30 days of applying, you must send copies of the club’s:
- accounts from the last 12 months
- bank statements from the last 3 months
- rules or articles of association
You must include a translation of any documents not in English.
Send them to the address on the form.

**How long the application takes**
You should get a response within 3 weeks.

**If your application is refused**
HMRC will explain the reasons and what you need to change.
You can appeal in writing to HMRC within 30 days of their decision if you think it’s wrong.
If you’re not satisfied with the outcome you have a further 30 days to appeal to the tax tribunal.

**Help with registering**
You can get more help and information from HMRC’s charities helpline.