

Bodies established for promotion of athletic or amateur games or sports. ITA67 s349; FA84 s9; FA97 s146(1) and Sch9 Ptl par1(25) 235.—(1) In this section, “approved body of persons” means—

(a) any body of persons established for and existing for the sole purpose of promoting athletic or amateur games or sports, and

(b) (i) any body of persons that, as respects the year 1983-84 or any earlier year of assessment, was granted exemption from income tax under section 349 of the Income Tax Act, 1967 , before that section was substituted by section 9 of the Finance Act, 1984 , or

(ii) any company that, as respects any accounting period ending before the 6th day of April, 1984, was granted exemption from corporation tax under section 349 (before the substitution referred to in subparagraph (i)) of the Income Tax Act, 1967 , as applied for corporation tax by section 11 (6) of the Corporation Tax Act, 1976 ;

but does not include any such body of persons to which the Revenue Commissioners, after such consultation (if any) as may seem to them to be necessary with such person or body of persons as in their opinion may be of assistance to them, give a notice in writing stating that they are satisfied that the body—

(I) was not established for the sole purpose specified in paragraph (a) or was established wholly or partly for the purpose of securing a tax advantage, or

(II) being established for the sole purpose specified in paragraph (a), no longer exists for such purpose or commences to exist wholly or partly for the purpose of securing a tax advantage.

(2) Exemption from income tax or, as the case may be, corporation tax shall be granted in respect of so much of the income of any approved body of persons as is shown to the satisfaction of the Revenue Commissioners to be income which has been or will be applied to the sole purpose specified in subsection (1)(a).

(3) Where a notice is given under subsection (1), the exemption from income tax or, as the case may be, corporation tax accorded to the body of persons to which it relates shall cease to have effect—

(a) if the notice is a notice to which paragraph (I) of that subsection applies—

(i) as respects income tax, for the year of assessment in which the body of persons was established or the year 1984-85, whichever is the later, and for each subsequent year of assessment, or

(ii) as respects corporation tax, for the first accounting period of the body of persons which commences on or after the 6th day of April, 1984, and for each subsequent accounting period;

(b) if the notice is a notice to which paragraph (II) of that subsection applies—

(i) as respects income tax, for the year of assessment in which in the opinion of the Revenue Commissioners the body of persons ceased to exist for the sole purpose specified in subsection (1)(a) or the year in which it commenced to exist wholly or partly for the purpose of securing a tax advantage, whichever is the earlier, but not being a year earlier than the year 1984-85, and for each subsequent year of assessment, or

(ii) as respects corporation tax, for the accounting period in which in the opinion of the Revenue Commissioners the body of persons ceased to exist for the sole purpose specified in subsection (1)(a) or the accounting period in which it commenced to exist wholly or partly for the purpose of securing a tax advantage, whichever is the earlier, but not being an accounting period which ends before the 6th day of April, 1984, and for each subsequent accounting period.

(4) Section 949 shall apply to a notice under subsection (1) as if the notice were a determination by the Revenue Commissioners of a claim to an exemption under the Income Tax Acts.

(5) Anything required or permitted to be done by the Revenue Commissioners or any power or function conferred or imposed on them by this section may be done, exercised or performed, as appropriate, by an officer of the Revenue Commissioners authorised by them in that behalf.