

**Form for the submission of complaints concerning alleged unlawful State aid – through  
Community Amateur Sports Club Scheme**

---

**The Association of Golf Course Owners (1993) – dated December 17th 2013**

**1. Information regarding the complainant.**

First Name: Vivien  
Surname: Saunders  
Address line 1: Abbotsley Golf Hotel  
Address line 2: Eynesbury Hardwicke  
Town/City: St. Neots  
County/: Cambridgeshire  
Postcode: PE19 6XN  
Country: United Kingdom (England)  
Telephone: +44 (0) 1480 474000  
Mobile Telephone: +44 (0) 7956 628338  
E-mail address: viv@viv.co.uk  
Fax:

**2. I am submitting the complaint on behalf of somebody (a person or a firm)**

Yes

Name of the person/firm you represent: The Association of Golf Course Owners (1993)  
Address line 1: Abbotsley Golf Hotel  
Address line 2: Eynesbury Hardwicke  
Town/City: St. Neots  
County: Cambridgeshire  
Postcode: PE19 6XN  
Country: United Kingdom  
Telephone 1: +44 (0) 7956 628338  
Telephone 2: +44 (0) 1480 474000  
E-mail address: viv@viv.co.uk  
Fax: +44 (0) 1480 401078

Please attach proof that the representative is authorized to act on behalf of this person/firm.\*

**3. Please select one of the following options, describing your identity: \***

- a) Competitor of the beneficiary(ies)
- b) Trade association representing the interests of competitors - **YES**
- c) Non-governmental organisation
- d) Trade Union
- e) EU Citizen
- f) Other, please specify

Please explain why and to what extent the alleged State aid affects your commercial interests / the commercial interests of the person/firm you represent. Provide as much concrete evidence as possible.

The State Aid provided gives substantial subsidies to competitors which puts them in a stronger position financially and makes it impossible for many of the parties we represent to continue in business. Our association represents the interests of some 800 proprietary golf clubs in the UK. The State Aid gives subsidies in property tax (non-domestic rates) and in corporation tax to our competitors, being member-owned golf clubs. These clubs trade as economic enterprises in direct competition with us. The State Aid which is the subject of this complaint, together with the State Aid outlined in our second complaint, has in effect destroyed the value and trading of many of the businesses we represent. It threatens to wipe out a whole industry. Full details of this are shown in the details of our complaint.

#### 4. Please select one of the following two options\*

- Yes, you may reveal my identity  
 No, you may not reveal my identity

Confidentiality: If you do not wish your identity or certain documents or information to be disclosed, please indicate this clearly, identify the confidential parts of any documents and give your reasons. In the absence of any indication about confidentiality of your identity or certain documents or information, those elements will be treated as non confidential and may be shared with the Member State allegedly granting the State aid. The information contained in points **5 and 6** cannot be designated as confidential.

#### 5. Information regarding the Member State granting the aid\*

*Please be aware: the information provided under this point is regarded as non-confidential.*

a) Country: United Kingdom

b) If known, specify which institution granted the alleged unlawful State aid:

Central government: The State Aid is provided through the UK Government – HM Revenue & Customs and the Department for Culture, Media and Sport – being the departments responsible  
 Region (please specify): The relief from non-domestic rates is deducted through local authorities  
 Other (please specify):

#### 6. Information regarding the alleged aid measure.\*

*Please be aware: the information provided under this point is regarded as non-confidential.*

*Please note that, for a measure to qualify as State aid under Article 107(1) TFEU, it has to be granted by a Member State or through State resources, it has to distort or threaten to distort competition by favouring certain undertakings or the production of certain goods, and affect trade between Member States.*

a) Please provide a description of the alleged aid, and indicate in what form it was granted (loans, grants, guarantees, tax incentives or exemptions etc).

The State Aid takes two main forms:

- A mandatory 80% deduction from non-domestic rates (business rates) i.e. property taxes, which businesses are normally required to pay
- Waiving corporation tax due from certain undertakings and treating them more favourably for corporation tax thereby giving them a financial advantage

b) For what purpose was the alleged aid given (if known)?

The aid has been given under the provisions of the Community Amateur Sports Club scheme, started in April 2002, and set out, as amended, in the Corporation Tax Act 2010 Part 13, Chapter 9 Sections 658 to 671 to provide financial aid to sports clubs and organisations.

c) What is the amount of the alleged aid (if known)? If you do not have the exact figure, please provide an estimate and as much justifying evidence as possible.

The aid has been given to 600 golf clubs in the United Kingdom, some for a period of 10 years, with the subsidy in non-domestic (business) rates of between £10,000 and £56,000 per annum, with an assumed total over the period of some £100 million. Some clubs may have received as much as £400,000 over this period. The aid in waiving corporation tax over the same period is believed to be in the region of £50 million to £100 million. Fuller details are contained in the annexed documents.

The levels to individual golf clubs may fall under €200,000 over a 3 year period and thus there may be a suggestion that the de minimis aid rules apply but the UK Government through HMRC has apparently not complied with the regulations for notifying and monitoring CASC golf clubs on the de minimis state aid principle.

d) Who is the beneficiary? Please give as much information as possible, including a description of the main activities of the beneficiary/firm (s) concerned.

The beneficiaries of the aid (designated as Community Amateur Sports Clubs – or CASC registered) with which we specifically compete are some 600 golf clubs in England, Scotland and Wales. The legislation provides for benefits and aid to be given to non-profit making, amateur sports clubs. The legislation permits such clubs to trade with outsiders and non-members for profits and gains. The golf clubs involved act commercially in trading for gain with outsiders and non-members, offering green fees to visitors, golf societies to groups of golfers, bar and catering sales to non-members and the general public and conferences, weddings and all manner of functions to non-members. In some cases the clubs have created artificial membership schemes to allow any member of the public to use the facilities by charging a nominal associate membership, as low as £1, in order to circumvent any restrictions.

As an example one Community Amateur Sports Club, registered club in Scotland, charges £175 for a visitor's green fee – with a large American and overseas clientele. This profit making activity brings in an estimated £640,000 a year in visitors' fees, which acts to subsidise the subscriptions of the members which is only £400 per annum. The club receives 80% mandatory non-domestic rate relief and corporation tax advantages. The club is known as Royal Dornoch and is rated the 13<sup>th</sup> best golf course in the world. The subsidy is a disgrace.

Eighty of the CASC beneficiaries have substantial trade in weddings, being open to the public, advertising extensively on the Internet, and being in competition to commercial golf clubs and hotels in the locality. Many such clubs have far better car park facilities than most hotels, far better photo opportunities than most hotels and often describe their business as the best in the area. They compete unfairly with many businesses. In terms of competition with the businesses we represent these are simple examples. Ealing Golf Club in London boasts that it can host weddings for up to 170 people. The club received State Aid in terms of the rate subsidy of £50,114 in 2013 plus subsidy on corporation tax. CASC registered Verulam Golf Club in Hertfordshire advertises that it can host weddings with silver service dinners for up to 120 people and buffets for 200 people. They received State Aid by way of rates subsidy of £39,564 in 2013.

At least five CASC registered clubs have hotel accommodation as part of their businesses. The accommodation is open to the public, whether or not they play golf. One of these, the Nairn Golf Club in Scotland, is ranked the second best golf club in the United Kingdom with a green fee under £100 per round. It receives State Aid through the mandatory rates subsidy, amount not known, together with corporation tax advantages.

The 600 CASC registered golf clubs, other than perhaps ten, operate substantial trading businesses in competition to the bona fide golf club businesses we represent. Most have glossy brochures, actively managed websites, and advertise their businesses extensively. Most are so much more affluent than the clubs we represent that their advertising is more lavish and effective. Many have marketing and event managers and openly refer to their business aims.

The term “non-profit making” applied to such clubs is totally out of step with the meaning of this term throughout most of Europe. It is out of step with the EU White Paper on Sport. The major research project on the status of Non-Profit Making Organisations by the Johns Hopkins University, referred to in many European Commission documents, makes it clear that the concept of non-profit making and not for profit has a vast array of interpretations. The clubs have no public spirited motives in this trading and there is no element of philanthropy. The substantial trading is for one reason only – and that is to subsidise the membership fees of the members with purely selfish motives.

The Sports Marketing Inc Report (annexed) for Europe shows that in 2012 the average income in visitors’ green fees for clubs in Great Britain and Ireland was €260,000 (including VAT). We assume this is the same figure for the United Kingdom. To describe these clubs as non-profit making is out of step with the rest of Europe.

Golf is a game which is mainly played by adults and the average age of all golfers in the United Kingdom is said to be 55 and for ladies is 65. There are very few junior golfers in the UK. The following are official figures from the European Golf Association [www.ega-golf.ch](http://www.ega-golf.ch)

In England there are 1,867 clubs with a total junior membership of 62,783, being an average of 34 players per club and making up 8.4% of club membership.

In Scotland there are 560 clubs with a total junior membership of 24,041, being an average of 43 players per club and making up 9.8% of club membership

In Wales there are 153 clubs with a total junior membership of 5036, being an average of 33 players per club and making up 9.8% of club membership.

With school participation Sports Marketing Inc estimates juniors make up just 10% of all GB and I golfers.

The beneficiaries of the CASC subsidies, which we claim to be State Aid, are the members at these golf clubs. Most of the adults are well-to-do and the CASC regulations simply subsidise their hobby, with no philanthropic advantage, no benefit to anyone other than themselves and no benefit to the sport.

e) To your knowledge, when was the alleged aid granted?

The aid started in April 2002 and the 600 golf clubs taking advantage of the scheme have applied for and joined the scheme at various dates since then

f) Please select one of the following options:\*

According to my knowledge, the State aid was not notified to the Commission.

The Association of Golf Course Owners (1993) Abbotsley Golf Hotel, St. Neots, Cambridgeshire PE19 6XN  
Registered in England and Wales Co. No.8414445- a company limited by guarantee  
Directors: RG Noades, VI Saunders OBE, AJ Sutcliffe

According to my knowledge, the State aid was notified, but it was granted before the decision of the Commission (in violation of the standstill obligation). If known, please indicate the notification reference number or indicate when the aid was notified.

According to my knowledge, the State aid was notified and approved by the Commission, but its implementation did not respect the applicable conditions (misuse of aid). If known, please indicate the notification reference number or indicate when the aid was notified and approved.

We really do not know whether the State aid was notified to the Commission but it is compulsory to choose one option on this form. The UK would certainly not have explained the detail of the aid granted and the interpretation given to the clubs being able to claim the aid. As such we believe it may be automatically unlawful and recoverable

## 7. Grounds of complaint.\*

a) Please detail the State resources involved.

The State has provided 80% relief from non-domestic, i.e. business rates, and as such has allowed a reduction in the funds provided to local authorities and the UK economy/public funds. The State resources used are public funds administered by the United Kingdom through central and local authorities.

b) Please explain why, in your opinion, the alleged State aid is selective (i.e. favours certain commercial undertakings or the production of certain goods).

The State aid is provided to golf (and other sports) clubs that are described as “non-profit making”, but these golf clubs (other than about 10) are all operated as substantial commercial concerns. The undertakings that benefit from the State aid are engaged in economic activity. They are competing in a market for comparable goods and services with commercial competitors. They are not “non-profit making” in practice nor using the definition for non-profit making used in other Member States. The State Aid is not available to sports clubs which are owned by individuals or partnerships and are non-profit making in practice. In effect the State aid is not available to any golf club formed within the last 30 years; it would not be able to comply with the non-profit making structure which is required by HMRC. HMRC changed the regulations on non-profit making clubs in the Value Added Tax (Sport, Sports Competitions and Physical Education) Order 1999, (SI 1999 no.1994) and stopped golf clubs formed after 1980 (or so) from operating an accepted non-profit making structure. In addition within the sector of clubs described as non-profit making the State Aid is selective in that it is not available in the same way to clubs in Northern Ireland. The business rate relief is mandatory in England And Wales under Section 64 of the Local Government Act 2003 and was mandatory in Scotland from 1<sup>st</sup> January 2006. In Northern Ireland the rate relief is not mandatory and is therefore not available to all clubs in the same way. It is available but not optional under Article 31 of the Rates (Northern Ireland) Order 1977. .The aid is available to certain of these clubs in the United Kingdom but not others.

c) Please explain why, in your opinion, the alleged State aid provides an economic advantage for the beneficiary(ies).

The beneficiaries of the State aid receive a substantial reduction in non-domestic (business) rates and for many of these clubs the subsidy amounts to up to £56,000 per annum, with an average of perhaps £30,000. This immediately allows these clubs to operate reduced prices which compete against commercial concerns or other clubs not receiving the aid. In addition the waiving of corporation tax on their trading income allows them to trade with lower prices than their competitors who do not receive the State aid. It confers a very substantial advantage to them. The amount of business rate relief is substantial. The cost of business rates can be as high as 10% of a business's turnover ex VAT. To give 80% subsidy on this is so substantial as to affect the competitiveness of proprietary clubs trading against these subsidised parties. In the debate on Sports Clubs:Rate Relief on 6<sup>th</sup> March 2001 an £8,000 upper limit for business rate relief was debated following the Green Paper on Modernising Local Government Finance. Lord Weatherill specifically asked whether the subsidy would apply to golf clubs and the answer given by Lord Whitty that very few golf clubs would have a sufficiently low rateable value. In the event the limit on the size of rateable value was not included in the legislation with the result that huge subsidies are given to members golf clubs and distort competition.

d) Please explain why, in your view, the alleged State aid distorts or threatens to distort competition. If possible, please also specify the relevant market/sector on which the alleged competition distortion takes place.

The golf clubs that receive the alleged State aid operate in exactly the same way as commercial, proprietary clubs and those that are unable to receive the subsidy and tax advantage. In England under the rules of England Golf – the governing body for men's amateur golf – it is a requirement that the owners of a commercial course have to allow their customers to form a club. This "club" of customers has committees and competitions in exactly the same way as member-owned clubs. Thus the experience of the golfer at a member-owned club and a commercial club is identical, other than the funding issues. The golf clubs that receive the State aid strengthen their position in relation to their competitors. The golf clubs that are in receipt of the 80% mandatory rate relief and the waiving of corporation tax compete freely in the golf market for green fees, conferences, banqueting, weddings, hotel accommodation and are able to offer prices which are far lower than those with whom they compete. Alternatively if their prices are not lower they can have better facilities and be more attractive to members and visitors. The income they derive is used for the purposes of reducing the subscriptions paid for by the members of the club and this distorts the industry by giving them an unfair advantage over clubs and other competitors that have to pay full business rates and corporation tax. The State aid has effectively put many of their competitors out of business because the market is so distorted. In addition there is also substantial distortion with hotels and other bona fide businesses. Golf clubs often have a very privileged position in being able to offer attractive facilities in a country location, with free parking and large function and public rooms. The distortion in offering their facilities for weddings and conferences distorts that whole market. The provisions of the legislation set out in the Corporation Tax Act 2010 provide that all food and catering should only be as a social adjunct to playing sport. The legislation does not envisage that these clubs should open their facilities to the general public as commercial catering, wedding and function businesses. HMRC is aware of the way in which the concession is being operated and the wrongful use of the State aid but has either waived the rules or turned a blind eye to the misuse of the State aid. The market share of the clubs receiving the CASC subsidy is numerically around one quarter of clubs in England, Scotland and Wales. In terms of financial turnover it is believed to be substantially higher.

We assert that commercial clubs that have suffered from the distortion have a potential claim for damage which we have suffered.

e) Please explain why, in your view, the alleged aid affects trade between Member States.

The location conditions for eligibility as a Community Amateur Sports Club was extended by additional conditions in Finance Act 2010 Schedule 7 Part 3 to provide that the scheme is open to qualifying sports clubs in other European Community States or relevant territories. This condition is met where a club is established in a Member State or relevant territory and provides its facilities in a

single Member State or relevant territory. The meaning of a “relevant territory” is the same as for charities in FA 2010 paragraph 2(3)(b). This in itself acts to affect trade within and between Member States. In addition the concessions for corporation tax and the 80% mandatory relief from business rates allow clubs in England, Scotland and Wales to trade with an unfair advantage over clubs in other European Member States. The State aid means that the price for golf in the UK at the qualifying clubs is substantially cheaper than golf fees in other Member States and allows these clubs to compete unfairly against clubs and golf businesses in other Member States.

The Sports Marketing Inc Survey for 2012 reported that the average annual golf membership fee in Great Britain and Ireland for 2012 was €357.40. It is assumed that this is also the applicable figure for the United Kingdom. The average golf membership fee for the rest of Europe, other than Great Britain and Ireland, was €765.58. The subsidy given to CASC registered member-owned golf clubs in the UK is largely responsible for this difference. The State Aid subsidy therefore provides the beneficiaries of the subsidy with an advantage over similar businesses in other Member States. The cost of golf membership in the UK, through CASC registration subsidies, makes golf substantially cheaper than golf in France, the Netherlands, Belgium and our other near neighbours.

The five golf clubs with the CASC qualification, known to operate tourist hotel accommodation as part of their businesses, are able to trade for business at an unfair advantage to hotel businesses in other Member States. This is one in Scotland, three in Wales and one in England. In addition many of the clubs with the State aid through CASC offer overseas membership to enable visitors from other Member states to play golf in the United Kingdom at very advantageous prices. The market for golf clubs with this advantage is not localised and visitors to golf clubs form a substantial tourist industry.

The Sports Marketing Inc Survey reported that golf tourism in the United Kingdom for 2012 amounted to €99.74 million for domestic golf holidays, i.e. UK citizens taking golf holidays within the UK (in fact Great Britain and Ireland). Sports Marketing Inc reported that the non-domestic market in golf holidays, i.e. for golf visitors to the UK amounted to €129.51 million. Much of this would have been paid to CASC golf clubs receiving the subsidy.

In terms of green fees, i.e. fees from visitors, Sports Marketing Inc reported that the average revenue to each club in Great Britain and Ireland was €260,000 per annum in 2012, of which many would be the clubs receiving the subsidy. In terms of competition with other member states Sports Marketing reported that the total green fee income for Great Britain and Ireland for 2012 was €807.38 million, compared with a total of €591.82 for the whole of the rest of Europe!

These figures substantiate the strong competitive aspect between golf courses in the UK (in receipt of the subsidies) and clubs with which they compete in other Member States.

## 8. Compatibility of the aid.

Please indicate the reasons why in your view the alleged aid is not compatible with the internal market.

The alleged State aid provided is incompatible in that it fails the test in TFEU Article 107(1) in that it distorts competition and affects trade by favouring certain undertakings operating economic activity even though described as “non-profit making”

The alleged State aid does not fall within the compatibility categories of TFEU Article 107(2)

The alleged State aid does not fall within the compatibility categories of TFEU Article 107(3)

Regulation 733/2013 of 22/7/2013 amending Regulation (EC) No 994/98 on the application of Articles 92 and 93 of the Treaty refers in the preamble, paragraph (11), to block compatibility for

amateur sports, and Article 1 (2) (a) (xi) to the addition of sports. However these compatibility requirements still do not provide for situations where the beneficiary is carrying out an economic activity. In the case we complain of Regulation 733/2013 would not make the alleged aid compatible.

We say it does not fall within the de minimis aid regulations and the €200,000 limit because of the distortion caused, the failure of the UK to consult and advise recipients of the de minimis aid regulations and limits, failure to monitor them and also that other waiving of corporation tax pushes the recipients over any limit cumulatively.

### **9. Information on alleged infringement of other rules of European Union law and on other procedures.**

a) If known, please indicate what other rules of European Union law you think have been infringed by the granting of the alleged aid. Please be aware that this does not imply necessarily that those potential infringements will be dealt with within the State aid investigation.

The EU Working Group “Non-Profit Sports Organisations” – (NPSOs) - Brussels, November 14<sup>th</sup> 2007, Reported: “Regarding the use of the term, “Non-Profit Sports Organisations” – (NPSOs) Member States have different interpretations; often the distinction between non-profit and for-profit structures is not easy to make.” [http://ec.europa.eu/sport/library/doc/b23/doc533\\_en.pdf](http://ec.europa.eu/sport/library/doc/b23/doc533_en.pdf) The UK has failed to take this on board.

Article 165 TFEU and the Lisbon Treaty specifically provides for fairness in sport. We say that the UK Government has throughout failed to promote fairness in sport by categorising as NPSO’s member-owned sports clubs, (particularly golf) with substantial trading income, aimed at self-gain, with no philanthropic or public spirited motives – the trade being used entirely for subsidising the fees of the members through indirect distributions of the profits. It cannot be fair to provide subsidies to enable wealthy adults to subsidise the cost of their own hobbies.

b) Have you already approached the Commission's services or any other European institution concerning the same issue? \*

No but it is understood that proprietary golf club owners may have individually contacted their Members of the European Parliament.

c) Have you already approached national authorities or national courts concerning the same issue? \*

Yes

The Association of Golf Course Owners (1993) and their members and supporters have protested about the CASC regulations over a number of years. In 2013 the UK Government held a consultation process to consider potential changes to the CASC system. This was open until August 2013. We submitted two responses to the CASC consultation in August 2013 and attach the two responses.

One deals with the questions set in the consultation and the other is an in-depth report on CASC. We have explained the considerable distortion and the way in which the clubs benefiting from the subsidies compete with proprietary clubs and other businesses. We gave detailed evidence in the report.

In particular we refer to the attached responses to the CASC consultation provided by Craig Wagstaff, the Finance Director of England Golf (the governing body for amateur golf in England) on behalf of England Golf. On the last page the consultation paper asks for other comments and England Golf responded: “England Golf recognises that nearly half of our affiliated clubs are automatically ineligible to join the CASC scheme as they are proprietary owned clubs. England Golf also recognises that the tax and especially the rates concessions CASC clubs receive, do impact on the competition

between clubs to attract and retain members and that some member clubs are also acting as competitors to more commercial companies in areas of non-sporting activity.”

The national governing body clearly acknowledges the distortion of competition caused in golf by CASC.

In the CASC consultation results HMRC reported that there 146 responses of which 44 were from golf. Of the 41 golf clubs that responded 24 were proprietary and 17 members’ clubs. Thus the concern from golf was extremely high. Despite the concerns raised and evidence given the new proposed regulations are set to make the distortion of competition very much worse.

We have objected to the CASC regulations themselves and have also notified HMRC of the way in which the beneficiaries are in any event breaking the rules of the CASC regulations. We have reported how most obtain the subsidies, with wrongly disclosed applications, and how most are in breach of the regulations. We have reported that most CASC registered golf clubs break the subsidy rules by trading actively with the general public with services not linked to sport. Catering should be as a “social adjunct” to playing sport, i.e. ancillary to playing sport.

Instead of acting to correct these issues the new proposals suggest that in order for CASC registered clubs to stay within the financial limits on turnover, the clubs should adopt the procedure of having subsidiary companies to deal with the trading aspects. Thus the proposals and suggestions of the Secretary of the Treasurer are that a club would, for example, be able to avoid corporation tax by hiving off the bar to a separate company. This would bring them under one limit. In addition it is proposed that the club could separate all the catering turnover into another subsidiary company. This will allow the subsidiary to avoid VAT by being under the VAT threshold. The proposed new regulations will allow the subsidiary companies to make a profit and then gift these profits back to the company without any payment of tax. In golf clubs this will allow clubs to run catering, conferences, weddings, accommodation as subsidiary companies to avoid tax and HMRC is advising them how to do it.

As a particular point the European Commission should note that the United Kingdom Government, while encouraging a sports club to have subsidiary companies to avoid VAT and tax, specifically does not allow commercially owned sports clubs to have subsidiary members’ club sections to enjoy VAT exempt subscriptions and thus enable their sports players to participate in sport with VAT exempt fees. This is therefore only increasing the distortion. The VAT regulations which brought in the regulations ensuring that there cannot be members clubs at proprietary golf courses (and other sports facilities) is the VAT (Sport, Sports Competitions and Physical Education) Order 1999. Thus the UK Government is positively encouraging member-owned sports clubs to have a structure with linked subsidiary trading companies to avoid tax and permit the subsidies, but specifically disallows owners of sports clubs from any similar structure.

Despite protests about the current regulations the UK Government has failed to define what is meant by “a member” and has still left the regulations open to abuse with CASC regulated clubs able to make any visitor into a member instantly to avoid corporation tax and VAT.

We have asked specifically for clubs to be withdrawn from the system, for all aid to be recovered, whether or not it is deemed to be State aid, and to return all subsidies to the Public Funds. In addition we have asked HMRC to recover the corporation tax which has been waived, or in many cases not declared and evaded. Through the CASC scheme the golf clubs concerned have escaped the tax net, by appearing to be outside the corporation tax bands. HMRC has failed to take steps to address the situation or to claw back the wrongly claimed subsidies.

Many of the clubs with CASC concessions have submitted claims for the refund of VAT under a case known as Bridport and West Dorset, which was heard in the ECJ on 2<sup>nd</sup> October. Regardless of the decision in that case it has made HMRC aware of the level of trading of the CASC registered clubs

and each will have declared their income from green fees, i.e. non-members. To date HMRC has not made any attempts to retrieve the State aid from clubs wrongly claiming it. We have raised a particular concern about the Notts Golf Club which is openly discriminatory and wrongly registered for CASC, with a saving in business rates of over £90,000. Having had to withdraw from the scheme the club has been allowed to keep the advantage of the wrongly obtained subsidy which we allege is State Aid.

**10. I understand that for a faster treatment of the complaint the information provided above in points 5 and 6 are non-confidential and can be sent to the Member State in question.\***

Yes

**11. I hereby declare that all the information in this form and annexes is provided in good faith.\***

Yes

## 12. Supporting documents

We supply the following documents and evidence in support of the complaint

- A. Certificate of incorporation of Association of Golf Course Owners (1993)
- B. Details of directors of Association of Golf Course Owners (1993)
- C. List of interested parties to Association of Golf Course Owners (1993)
- D. Corporation Tax Act 2010 – extract Part 13, Chapter 9
- E. House of Lords Debate March 2001
- F. HMRC Guidance Notes on CASC
- G. HMRC CASC Consultation notes
- H. CASC Report Submitted by Association of Golf Course Owners (1993) August 12<sup>th</sup> 2013
- I. CASC Report, August 2013, specific questions, Association of Golf Course Owners (1993)
- J. CASC Consultation Report Submitted England Golf 1<sup>st</sup> August 2013 – last 2 pages
- K. England Golf CEO David Joy to Andrew Lloyd Skinner of UKGCOA 15<sup>th</sup> July 2013
- L. CASC Consultation of UKGCOA 9<sup>th</sup> August 2013
- M. Table of a sample of CASC registered clubs – rateable value and subsidies given
- N. Table of CASC registered golf clubs with substantial wedding businesses open to the public
- O. Table of leading commercial CASC registered golf clubs and their websites
- P. Statement from Hillier Hopkins – tax relief for CASC registered golf clubs
- Q. Accounts of Huddersfield Golf Club – typical CASC registered golf club
- R. Accounts of Notts Golf Club – a typical CASC registered golf club – CASC now withdrawn
- S. Green fee rates, membership and website details for Royal Dornoch Golf Club
- T. Table of a sample of CASC registered golf clubs with holiday accommodation
- U. Website details for Nairn Golf Club, Royal St. David's, Aberdovey.
- V. Website details for Teignmouth Golf Club – the £1 associate membership scheme
- W. Report from Association of Golf Course Owners to HMRC (Bootle) 25<sup>th</sup> November 2013
- X. Distortion through CASC subsidy – a case study in Cambridgeshire and Hertfordshire
- Y. HMRC results of CASC consultation, November 2013 and draft proposals
- Z. CASC from Finance Bill 2014

In addition we are submitting a further statement about the CASC regulations and State Aid

*Vivien Saunders*.....

Vivien Inez Saunders OBE, PhD (Solicitor – retired) Date: 17<sup>th</sup> December 2013.....

Eynesbury Hardwicke, St. Neots, Cambridgeshire PE19 6XN