



Inland Revenue
H.M. INSPECTOR OF TAXES

HALIFAX I DISTRICT

Southgate House, Halifax, Yorkshire

Telephone: Halifax 625111

District Inspector: ~~K.C.P. MARSH~~ D. J. Hull

Your ref.

In any reply please quote: RP/MW/9370

18th October, 1961

Dear Sir,

Blackley Cricket Club

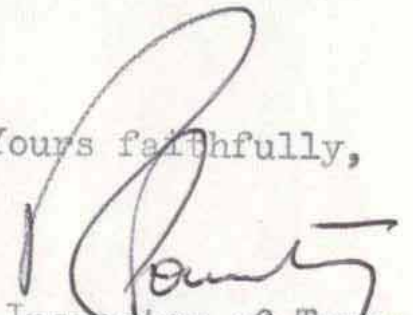
I would refer to your letter of the 9th September.

I am now advised that as this is a members' club it does not qualify as a Charity because:

- (a) it lacks the necessary quality of public benefit, and
- (b) the propotion of sport is not in itself a charitable object.

Should the Club receive any untaxed income it will be liable to Income Tax. If it receives income which is taxed at source, no repayment of such tax may be claimed.

Yours faithfully,


H.M. Inspector of Taxes

E.D. Ambler, Esq.,
Hon. Secretary,
Blackley Cricket Club,
18, Myrtle Road,
ELLAND