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PRESS RELEASE

For immediate release

Bridge is a sport, says preliminary ruling in European Court VAT case

A report prepared by Advocate General Maciej Szpunar at the European Court of Justice has concluded that contract bridge should be considered a sport for VAT purposes.

This is a non-binding recommendation, but if confirmed later this year the English Bridge Union (EBU) would no longer need to charge VAT on entry fees to its competitions, and would receive a rebate on VAT which it had previously paid. The final judgement is expected in the autumn.

The report recommended that, given the “considerable mental effort and training” which bridge required, it should be viewed as a sport for this purpose. The Advocate General noted that in this instance ‘sport’ was intended to be understood as “training of mental or physical fitness in a way that is generally beneficial to the health and well-being of citizens”. It would therefore be in the public’s interest for bridge to be covered in the exemption which is given to sporting activities provided by non-profit-making organisations. He also highlighted that the International Olympic Committee was one of a number of organisations which “expressly include mental sports or endorse activities without a physical element”, concluding that this implies that they be “generally regarded as similar to established sports”.

EBU Chairman, Jeremy Dhondy, welcomed the Advocate General’s report, saying, “I am delighted at this decision made today which I very much hope will be upheld by the judges who heard the case. It is a vindication of our view that bridge should be regarded as a sport with all the advantages that brings both for bridge as a game and also for our members and prospective members. We want our game to play its full part as an activity to promote social inclusion and welcome the judgement of the European Court.”

At present the majority of the governments of member nations of the EU exempt bridge activities from VAT under this directive. The UK government does not implement the directive in this way, and the EBU, with the co-operation of HMRC, brought the matter before the British Court. The British Courts referred the case to the EU Courts to seek clarification regarding the intention of their directive. The case was heard on 2nd March.

Despite 'Brexit' the ruling is still significant: a 'positive' result would enable a refund to the EBU of VAT paid in recent years; it would establish the basis for the implementation of the directive in all EU member states, not just the UK.

Bridge is widely recognised as offering significant health and wellbeing benefits to the participant with research highlighting improved mental acuity in players of all ages¹. The importance of bridge in maintaining social interaction amongst elderly players is also identified by many providers. A refund of previously paid VAT would enable the EBU to make a greater investment in bringing the game to the widest possible audience so more people can get these benefits, and also gain enjoyment from the hugely popular pastime. If VAT were no longer levied on activities organised by the EBU then it would make participation more affordable – this would be of particular benefit to older players who can benefit significantly from the cognitive challenge and social interaction that bridge offers, but often have limited disposable income.

The UK Charity Commission recognises bridge as a sport, adopting Parliament's most recent definition – in the Charities Act, updated by Parliament in 2011 – which specifically included Mind Sports² in the definition of 'sport', stating that sports are "activities which promote health or wellbeing through physical or mental skill or exertion". This position is not, however, replicated by other Government departments and publically funded bodies – earlier this year the English Bridge Union lost a legal challenge against Sport England's position that they could choose to use a different (older) definition of sport and thus opt not to recognise bridge as a sport.

Prominent Members of Parliament, including Liberal Democrat MP, Tim Farron, and Michael Fallon, Secretary of State for Defence, have previously expressed a desire for greater support for bridge across all Government departments, recognising the benefits that it offers. Mr Farron has [spoken out in relation to the imposition of VAT on chess and bridge](#), and has called for the Government to "adopt a common sense approach" on the matter.

The EBU invests in the development of bridge both directly and through the charity, English Bridge Education and Development (EBED), to which the EBU makes an annual donation. Amongst its projects, EBED supports a national network of County Youth Officers which work to make bridge available in schools, and is also undertaking research with Stirling University and Imperial College to identify the social and neurological benefits of playing bridge.

Bridge is recognised as a sport by numerous bodies, including the International Olympic Committee. The World Bridge Federation yesterday (14th June) [announced](#) that it had reached an agreement, for bridge to be included on the Olympic Channel – the IOC's multimedia platform which offers news, coverage and highlights of Olympic sports.

1 - Bridge is seen as an excellent way of improving mental acuity and delaying the onset of dementia, and the social and partnership aspects of bridge are of great benefit to those who may otherwise become isolated – see:

[Participation in cognitively-stimulating activities is associated with brain structure and cognitive function in preclinical Alzheimer's disease, Schultz et al, 2014;](#)

[The effects of mind games on Alzheimer's and dementia. Albert Einstein College of Medicine, Bronx, USA, Verghese, J. 2003;](#)

[McDonnell, D., Punch, S. and Small, C. \(2017\) *Individual Wellbeing and Bridge: An Empirical Analysis*;](#) For information on the education implications of bridge, see the [EBU website](#).

2 – there are five internationally recognised Mind Sports: bridge, chess, go, draughts and xiangqi (sometimes called 'Chinese chess'). <http://www.sportaccord.com/>

What is Bridge?

Bridge is a card-based mind sport, played in pairs against other pairs (the pairs are sometimes combined into teams of four or eight); The partners sit opposite each other at a table. There is an auction (often called bidding) and then the play, after which the hand is scored. The more tricks a partnership correctly predicts they will make the better their score - but if they do not make as many as they predict their opponents score points instead. In competitions the same hands are played at each table so you can compare your scores with the other partnerships and work out who did best with what they were dealt, thus almost eliminating the 'luck' aspect that exists in card games such as poker.

Playing bridge is one of the most enduring and popular pastimes in the world and for over 100 years it has fascinated people of all types and from all walks of life. It is one of the most popular leisure activities in Britain, with around 300,000 people believed to play on a regular basis. Famous players include Bill Gates, Martina Navratilova and members of the bands Blur and Radiohead.

About the English Bridge Union

The English Bridge Union (EBU) was formed on 23rd May 1936 and is a non-profit making membership-funded organisation committed to promoting the game of duplicate bridge. It is also a National Bridge Organisation, affiliated to the European Bridge League and the World Bridge Federation.

The national headquarters of the EBU are in Aylesbury where around 20 professional people support and advise the committees, serve the membership, and help implement policy.

There are around 55,000 members of the EBU, playing in around 630 affiliated bridge clubs in England.

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