



THE ENGLISH BRIDGE UNION
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For immediate release

Tax Tribunal refers 'Bridge is a sport' appeal to European Court

The English Bridge Union's (EBU) case for bridge to be considered a sport for VAT purposes has been referred to the Court of Justice of the European Union (CJEU).

In the Upper Tribunal of the Tax and Chancery Chamber, on 14th July, Mrs Justice Asplin and Judge Roger Berner decided that the case should be referred to the CJEU to ensure that the intention of the EU article which gives tax exemption to sport is properly followed.

The case was originally dismissed by a First-Tier Tribunal in February 2014 on the grounds that bridge was not sufficiently 'active' to be considered what was traditionally defined as a 'sport'. Representing the EBU at the Upper Tribunal, David Ewart QC argued that the literal interpretation of the language used was less important than the purpose of the legislation, as the granting of VAT exemption was intended not to support only 'physical activities' but instead to encourage participation in all activities with social and health benefits. The Upper Tribunal acknowledged that playing bridge provides these benefits, as well as recognising that other EU countries, including France, Netherlands, Belgium and Poland, granted VAT exemption to bridge on these grounds. They noted that there was no legal precedent on which they could base a ruling, so therefore referred the case to the CJEU for a judgement on the true meaning of the legislation.

Bridge is recognised as a sport in the UK by the Charity Commission¹, which considers sport to be any activity which promotes health involving physical or mental skill or exertion, however this definition is not currently used by other government and government-funded bodies. Bridge is viewed by the International Olympic Committee as a sport, and the World Bridge Federation was recently invited to submit an application for bridge to be considered for inclusion in the 2020 Olympic Games in Tokyo². Although that application was unsuccessful, bridge will be included in the 2018 Asian Games and 2017 South-East Asian Games³.

In September a Judicial Review⁴ will take place of Sport England's refusal to recognise bridge as a sport, a case brought by the EBU as Sport England uses a similar narrow definition of 'sport' as those activities requiring physical exertion, rather than the broader, more inclusive definition adopted by other organisations. The EBU believes recognition of bridge as a sport would allow for the promotion and funding of bridge activities, particularly amongst children and older people, and this would have a similar level of public benefit as the support of other 'sports'. Bridge has been shown to have

significant benefits for retirees, helping in maintaining both cognitive functions and social inclusion⁵, and also aids in the social and academic development of young people⁶.

In reference to the decision to refer the VAT appeal to the Court of Justice of the European Union, EBU Chairman, Jeremy Dhondy, said "I'm very glad the tribunal recognised that we have a sound case and hope that the hearing in Luxembourg will result in a just decision that will benefit all members of the English Bridge Union"

1 - [The Charity Commission decision on Hitchin Bridge Club](#)

2 - [Inside the Games article](#)

3 - [World Bridge Federation announcement](#)

4 - [EBU Press Release on the Judicial Review](#)

5 - 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: Annals of Internal Medicine, American College of Physicians and the Washington Post, 2003 reporting on: Verghese, J. 2003. The effects of mind games on Alzheimer's and dementia. Albert Einstein College of Medicine, Bronx, USA.; [Participation in cognitively-stimulating activities is associated with brain structure and cognitive function in preclinical Alzheimer's disease, Schultz et al, 2014](#))

6 - [The educational implications of bridge](#)

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 playing on a regular basis. Famous players include Bill Gates, Martina Navratilova and the recently deceased Omar Sharif.

About the English Bridge Union

The English Bridge Union (EBU) was formed on 23 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.