



THE ENGLISH BRIDGE UNION
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28th February 2017

PRESS RELEASE

For immediate release

European Court to consider VAT exemption for bridge

On 2nd March, at the European Courts of Justice in Luxembourg, judges will consider the EU Directive under which the supply of services closely linked to sporting activities by non-profit-making organisations are exempt from VAT. The hearing has come about due to a referral from the British Courts in reference to how it should be applied to bridge.

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 English Bridge Union, with the co-operation of HMRC, has brought the matter before the British Court. The British Courts have referred the case to the EU Courts to seek clarification regarding the intention of their directive.

The hearing will consider the intent of the exemption, and whether it was to enable increased participation in all activities which offer health and wellbeing benefits to the participants – and the term sport was used as a general phrase, rather than implying anything specific – or whether it should apply only to activities with a specific physical component or certain physical exertion. The hearing will seek to clarify the essential characteristics which an activity must exhibit in order for it to be a sport within the meaning of the directive. The court proceedings has highlighted the previous [Žamberk case](#), which the court considered in 2013, as there is a belief that this could influence the discussions.

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. Prominent Members of Parliament, including Liberal Democrat leader Tim Farron, and Michael Fallon, Secretary of State for Defence, have recently 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 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 – the English Bridge Union recently lost a legal challenge against Sport England's position that they could use a different (older) definition of sport and thus opt not to recognise bridge as a sport.

It is understood that the ruling by the court will be in two stages, and a definitive decision will not be reached until much later in the year. 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.

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 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.

There are around 55,000 members of the EBU, playing in around 620 affiliated bridge clubs in England.

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