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For immediate release

## **Is bridge a sport for VAT purposes? Case to be heard next week**

On 15<sup>th</sup> July the case of whether bridge should be considered a sport for VAT purposes will go before a second tier tax tribunal.

The case was brought by the English Bridge Union (EBU) which believes there is inconsistency between governmental bodies in the categorisation of bridge and that HMRC should recognise bridge as a sport. The last time Parliament assessed the issue of 'what is a sport' was when considering the Charities Act in 2011, and on that occasion it specifically included Mind Sports. The Charity Commission now recognises as 'sports' activities which promote health involving physical or mental skill or exertion, and as such includes bridge as a sport<sup>1</sup>.

Bridge is one of five Mind Sports recognised by the International Olympic Committee, and was invited to bid to be part of the 2020 Olympic Games<sup>2</sup>. It is also recognised as a sport by SportAccord<sup>3</sup>, and will be included in the Asian Games in 2018<sup>4</sup>.

In addition, VAT is not charged on bridge activities in a number of countries in the European Union where it is recognised as a sport.

The EBU is seeking consistency of application of the definition of 'sport' and believes that HMRC should not charge VAT on competition entry fees paid by bridge players. A favourable ruling would reduce the cost of participation, and thus enable more people to take part. This would particularly benefit those with less disposable income, including older people and children. Bridge has been shown to have significant benefits for retirees, helping in maintaining both cognitive functions and social inclusion<sup>5</sup>, and also aids in the social and academic development of young people<sup>6</sup>.

Although the case will be heard next week a decision may not be given until after the Judicial Review in to Sport England's refusal to recognise bridge as a sport, which is scheduled for 22<sup>nd</sup> – 23<sup>rd</sup> September<sup>7</sup>.

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

2 - [Inside the Games article](#)

3 - Sport Accord is the international union for Olympic and non-Olympic sports.

4 - [World Bridge Federation announcement](#)

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](#)

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

### **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, Omar Sharif, Martina Navratilova and members of the band 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.