



Press and Information

Court of Justice of the European Union

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Judgment in Case C-90/16

The English Bridge Union Limited v Commissioners for Her Majesty's
Revenue & Customs

Duplicate bridge is not covered by the concept of ‘sport’ within the meaning of the VAT Directive and cannot therefore be exempt as such

However, the Court does not preclude Member States from regarding duplicate bridge as coming under the concept of ‘cultural services’ within the meaning of the directive

The English Bridge Union (EBU) is a national body responsible for regulating and developing duplicate bridge in England. That card game is a form of bridge played competitively at national and international level, in which each partnership successively plays the same deal as their counterparts at other tables. Scoring is thus based on relative performance.

The EBU organises duplicate bridge tournaments and charges players an entry fee to participate. It pays VAT on those fees. The EBU made an application for repayment of that tax under the VAT Directive.¹ It is of the opinion that it should benefit from the exemptions allowed by the directive in respect of the supply of certain services closely linked to sport or physical education.

The tax authority rejected the application, on the ground that the provisions pursuant to which the supply of certain services ‘closely linked to sport or physical education’ are exempt mean that a ‘sport’ within the meaning of that provision must have a significant physical element.

The EBU lodged an action against the decision of the tax authority, which was rejected. Hearing the case on appeal, the Upper Tribunal (Tax and Chancery Chamber), stating that duplicate bridge involves the use of high-level mental skills, asks the Court of Justice whether it constitutes a ‘sport’ within the meaning of the directive.²

In today’s judgment, the Court observes, first of all, that it is asked, not to determine the meaning of ‘sport’ in general, but to interpret it in the context of the VAT Directive.

The Court also notes that, for want of any definition at all in the directive of the concept of ‘sport’, that term must, as the Court has consistently held, be determined by considering its usual meaning in everyday language, while also taking into account the context in which it is used and the purposes of the relevant rules.

The Court finds that, in the context of VAT exemptions, which are to be interpreted strictly, **the interpretation of the concept of ‘sport’ appearing in the directive is limited to activities satisfying the ordinary meaning of that concept’, which are characterised by a not negligible physical element.**

While admitting that duplicate bridge involves logic, memory and planning, and may constitute an activity beneficial to the mental and physical health of regular participants, the Court finds that **the fact that an activity promotes physical and mental health is not, of itself, a sufficient element for it to be concluded that that activity is covered by the concept of ‘sport’ within the meaning of that same provision.**

¹ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).

² Article 132(1)(m) of Directive 2006/112/EC.

The fact that an activity promoting physical and mental well-being is practised competitively does not lead to a different conclusion.

The Court concludes that an activity such as duplicate bridge, which is characterised by a physical element that appears to be negligible, is not covered by the concept of 'sport' within the meaning of the VAT Directive.

The Court mentions, however, that that interpretation is without prejudice to the question whether an activity with a physical element that appears to be negligible may be covered by the concept of 'cultural services' within the meaning of the directive,³ if the activity, in the light of the way in which it is practised, its history and the traditions to which it belongs, holds such a place in the social and cultural heritage of a country that it may be regarded as forming part of its culture.

NOTE: A reference for a preliminary ruling allows the courts and tribunals of the Member States, in disputes which have been brought before them, to refer questions to the Court of Justice about the interpretation of European Union law or the validity of a European Union act. The Court of Justice does not decide the dispute itself. It is for the national court or tribunal to dispose of the case in accordance with the Court's decision, which is similarly binding on other national courts or tribunals before which a similar issue is raised.

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The [full text](#) of the judgment is published on the CURIA website on the day of delivery.

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³ Article 132(1)(n) of the VAT Directive.