



Reports of Cases

Case C-90/16

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

(Request for a preliminary ruling
from the Upper Tribunal (Tax and Chancery Chamber))

(Reference for a preliminary ruling — Taxation — Value added tax (VAT) — Directive 2006/112/EC —
Exemption for supplies of services closely linked to sport — Definition of 'sport' —
Activity characterised by a physical element — Duplicate bridge)

Summary — Judgment of the Court (Fourth Chamber), 26 October 2017

1. *EU law — Interpretation — Methods — Literal, systematic and teleological interpretation*

(Council Directive 2006/112, Art. 132(1)(m))

2. *Harmonisation of fiscal legislation — Common system of value added tax — Exemptions —
Supplies of services closely linked to sport or physical education — Sport — Concept —
Duplicate bridge — Activity characterised by a physical element appearing to be negligible —
Not included*

(Council Directive 2006/112, Art. 132(1)(m))

1. See the text of the decision.

(see paras 18, 20, 21, 26, 27)

2. Article 132(1)(m) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning 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 that provision.

Examination of the context of Article 132(1)(m) of Directive 2006/112 therefore argues in favour of an interpretation that the concept of 'sport' appearing in that provision is limited to activities satisfying the ordinary meaning of the term 'sport', characterised by a not negligible physical element, but not covering all activities that may, in one way or another, be associated with that concept.

With regard, lastly, to the purpose of Article 132(1)(m) of the directive, it should be recalled that the objective of that provision is to encourage certain activities in the general interest, namely, services closely linked to sport or physical education supplied by non-profit-making organisations to persons taking part in sport or physical education, and, therefore, that provision seeks to promote such participation by large sections of the population.

The fact that an activity promoting physical and mental well-being is practised competitively does not lead to a different conclusion. In fact, the Court has ruled that Article 132(1)(m) of Directive 2006/112 does not require, for it to be applicable, that the sporting activity be practised at a particular level, for example, at a professional level, or that the sporting activity at issue be practised in a particular way, namely in a regular or organised manner or in order to participate in sports competitions (judgments of 21 February 2013, *Žamberk*, C-18/12, EU:C:2013:95, paragraph 22, and of 19 December 2013, *Bridport and West Dorset Golf Club*, C-495/12, EU:C:2013:861, paragraph 19). In that respect, it must also be noted that the competitive nature of an activity cannot, per se, be sufficient to establish its classification as a ‘sport’, failing any not negligible physical element.

(see paras 22, 23, 25, 29, operative part)