

**Question for written answer E-003581/2018  
to the Commission**  
Rule 130  
**Esther de Lange (PPE)**

Subject: The applicable VAT tariff for mind sport

On 26 October 2017, the European Court of Justice ruled<sup>1</sup> that activities such as duplicate bridge cannot be qualified as 'sport', although they constitute an activity beneficial to the mental and physical health of regular participants. Due to the lack of an EU-level definition of 'sport', the court based its argument on the common perception of sports and argued that some level of physical activity was required.

1. In light of this ruling, is the Commission considering establishing a definition of 'sport', in order to include mind sports that constitute an activity beneficial to the mental and physical health of regular participants?
2. A direct consequence of the judgement was the fact that the 0 % VAT tariff could no longer apply to bridge in the UK. Does this automatically imply that the high VAT tariff should apply to all mind sport or are Member States allowed to apply the reduced tariff?

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<sup>1</sup> Judgement of 26 October 2017, *The English Bridge Union Limited v Commissioners for Her Majesty's Revenue & Customs*, C- 90/16, ECLI:EU:C:2017:814.