

Sporting exemption – sports representative bodies
British Association for Shooting & Conservation Ltd [2009] EWHC 399 (Ch)

The High Court has remitted this case, which concerns whether the activities of a representative body for sports shooting can be exempted from VAT as "services closely linked to sport", to the Tribunal for further consideration.

The Tribunal's decision predated a recent ECJ decision that the exemption could apply to services which were indirectly for the benefit of, and essential to, participants in the sport. The outcome of this case will therefore be of interest to other sports representative bodies.

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