



European Union and Sport

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VAT: Commission closes consultation procedure

On 25 April 2014 the deadline for the public consultation of the European "**review existing VAT legislation to public bodies and tax exemptions in the public interest**" came to a closure. Submissions to the consultation should help to prepare future EU legislative initiatives in this area.

Article 132 of the current EU VAT Directive (VAT Directive) 2006/112/EC contains a number of exemptions for certain activities in the public interest, such as sport. Among others, the VAT Directive requires from individual Member States, that certain services closely linked to sport related services (e.g. entrance fees), which are provided by non-profit organizations, to be exempted from VAT (Art. 132 m and 371 VAT Directive) and acknowledges the concerned service providers the right to vote (Art. 391 VAT Directive).

Therefore, the Commission proposed in its working paper several options on how existing regulations could be amended in the future in order to ensure a more uniform and simplified application of the VAT Directive in all EU Member States.

- Option 1: Full taxation of all public bodies and for the services in the public interest with a deletion of all

exemptions according to Article 132 of the VAT Directive.

- Option 2: Refund of input VAT in cases in which the input supplies are used for non-taxable activities pursuant to Art. 13 or tax exempt activities according to Article 132-134 VAT Directive.
- Option 3: This option would ensure an equal treatment of public and private bodies by a deletion of Art. 13 of the VAT Directive but by maintaining the tax exemptions for services in the public interest according to Article 132 of the VAT Directive.
- Option 4: Full taxation on individual sectors (e.g. waste, sanitation or health), while respecting the remaining exemptions according to Article 132 of the VAT Directive.

Sport makes a key contribution to objectives in the public interest and by fulfilling its societal role. In this regard some partners of the EOC EU Office submitted their own opinion to the European Commission, Directorate-General for Taxation and Customs Union, and argued for maintaining tax exemption or reduction in favour of sport.

Further information:

[Consultation on public bodies and tax exemptions](#)

Copyrights: study indicates no need for sports organizer's rights in the EU

The European Commission published its "Study on sports organisers' rights in the EU" on 25 April 2014. The study was

launched by the Commission in December 2012 and should have been ready by the end of 2013.



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The aim of the EU studies was to map the national legal framework applicable to the origin and ownership of rights to sport events (sports organisers' rights), the competition and copyright aspects of the sale of broadcasting rights (collective selling) and national gambling legislation, in particular with regards to the financial contribution of sports organisers.

The authors of the study came to the following (non-binding) recommendations presented to the European Commission:

- No introduction of a sport event organisers' rights in the EU with short notice. The sport event organisers are adequately protected through a combination of authority "domestic" or "house rights", contractual agreements and intellectual property rights in the broadcast of audiovisual content. A comprehensive assessment of the legal situation should take place over the next few years in the framework of the amendment to the EU copyright.

- The need for guidelines for a harmonised application of competition law in correlation with the collective selling of television rights in sport, particularly with regard to the length of the tendering period and the competitive effects of platform neutrality.
- Review of the impact of voice reservations in individual clauses of the license agreements.
- Clarification of the scope of the right on short news abstracts.
- The preparation and development of guidelines for sports sponsoring by online betting companies.

The Commission has announced a complete revision of an EU copyright framework for the new term starting in November 2014. In this context, the question of the legal protection of sports organizers, especially on the Internet, will again be discussed.

Further information:

[Study on sports organiser's rights in the EU](#)

European Parliament's seventh legislative period comes to an end

On 17 April, the European Parliament finished the final plenary session of its seventh term. Over the past five years, the European Parliament held 76 sessions and adopted 970 legislative acts in total and many are also relevant for the sport sector. The most relevant act for sport was surely the adoption of the new funding programme Erasmus+ (2014-2020) which for the very first time contains a chapter and a budget for sport.

Also the adoption of the "Resolution on the European dimension of sport" in February 2012 was an important achievement. Although the document is not legally binding, the European Parliament showed its commitment to protect the integrity of sport

and supported the incorporation of sport in different policy fields, such as Regional Policy, related to the EU financial framework 2014-2020.

Farewell of Doris Pack

On 10 April, Doris Pack (EPP/Germany), Chair of the CULT-Committee responsible for Culture, Education and Sport, was officially farewelled during the last Committee session. Mrs. Pack who will not stand for re-election was a member of the European Parliament for the past twenty-five years and has been the Chair of the CULT Committee since 2009. During the past years she was an important ally of the sport sector. As the official rapporteur of the



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European Parliament on the Erasmus+ report, she also played a crucial role in the discussions on the sport funding chapter for 2014-2020. Following her proposal, the European Parliament adopted for example the position that voluntary activities and non-profit European sport events are considered as eligible activities of the sport chapter.

The EOC EU office would like to thank Mrs. Pack for her commitment to the sport sector and wishes her all the best for the future.

European elections

The eighth Parliament will be constituted on 1 July, after elections held from 22 to 25 May in all European Member States. The newly elected MEPs will meet in June to form their political groups. All notifications of

groups constituted must be handed in to the President of Parliament by 24 June.

Intergroup on sport

The EOC EU Office would very much welcome the set up of an Intergroup on sport. Intergroups are informal groupings of Members of the European Parliament on an issue of common interest. The Intergroup on sport could serve as a platform for the (new) Members of the European Parliament to discuss sports policy issues. An Intergroup on sport existed between 2004-2009 but the EP failed to establish such a group during the current mandate 2009-2014.

Further information:

Press release: [At the end of EP seventh legislature: presidential debate, election night, constitution of groups, constitution of new Parliament](#)

Call for proposals: support for Social Dialogue

On 14 March the European Commission has launched a call for proposals on "Support for Social Dialogue at cross-industry level". Furthermore the call aims at supporting measures facilitating the modernisation of the labour market such as improving the quality of work, youth employment, health and safety at work, gender equality, action in the field of anti-discrimination, active ageing, enhancing healthier and longer working lives, active inclusion etc. The budget of this call is 8.5 million EUR.

This call might offer some possibilities for sports organisations as well. Projects could for instance focus on developing and strengthening the social dialogue in the sport sector or could promote "health at work through sport and physical activity" or "active ageing".

The next deadline for submission is 25 August 2014, for actions starting not later than 31 December 2014.

Further information:

[Website of DG Employment, Social Affairs and Inclusion](#)

Commission requires Spanish Basketball Federation to change quotas system

The Spanish Basketball Federation (FEB) and the Spanish Association of Basketball Clubs introduced in 2011 a quota for locally trained

players similar to UEFA's "Home Grown Players Rule". A locally trained player is defined as an EU player who has been



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registered with a FEB member club for three seasons between the age of 13 and 19. Before 2011, the FEB used a system based on nationality of players that was not in line with the provisions of article 45 of TFEU (free movement of workers) and was finally rejected by the European Commission.

In 2011 the Commission issued a formal notice and claimed that the new rules are in violation of article 45 of TFEU which strictly forbids any form of discrimination based on nationality unless the measure pursues a legitimate objective, is appropriate and does not go beyond what is necessary to attain it.

Following the information provided by the Leagues and in comparison with the share of locally trained players under UEFA's home grown players rule (32 %), only two competitions out of five, Liga Endesa and Femenina, have comparable figures (36 %). The shares of locally trained players in the other three leagues would range between 40% and 88% of the overall players.

In its analysis in April 2014, the Commission agrees that the system follows a legitimate objective. However, the European institution rejects as unfounded the arguments presented by the Spanish Federation and states that the effects of the new set of rules are disproportionate in comparison to its objectives.

In its reasoned opinion, the European Commission concluded that the quota system indirectly discriminates the other EU nationalities by making it harder for them to compete in the Spanish League. Following the rules of the ordinary infringement procedure, Spain has two months to change the regulations or face further proceedings before the European Court of Justice.

Further information:

[Commission asks Spain to end indirect discrimination towards players from other Member States](#)

Press release: "[April infringements package: main decisions](#)"

Funding programmes, studies and projects

Application deadline for Erasmus+ Sport prolonged

On 9 April, the European Commission decided to postpone the deadline of the call for proposals for collaborative partnerships and not-for-profit sport events from 15 May to 26 June 2014, 12.00 (noon), Brussels time. This was first published by the European Union in its Official Journal.

As mentioned previously, the applications should be submitted to the "Education,

Culture and Audiovisual Executive Agency". Decisions about the selected project proposals can be expected towards the end of the autumn.

Further information:

[Deadline for the call for proposals postponed](#)
[Calls for proposals/tenders - Sport](#)
[Official journal of the European Union](#)



Internal and visits

EOC Athletes' Commission meeting in Brussels

On 3 April 2014, the athletes of the EOC Athletes' Commission (AC) met for the first time after their election in October 2013. The meeting was chaired by Jean-Michel Saive, Chair of the EOC AC, and hosted by the Belgian National Olympic Committee (BOIC/COIB) in Brussels. Adam Pengilly, member of the IOC AC, also attended the meeting.

For the occasion, Folker Hellmund, Director of the EOC EU Office, addressed the athletes. He presented the work of the EOC EU Office and its recent activities towards athletes such as the EU-Seminar for the IOC/EOC AC organised in June last year. In addition, he explained a number of policy

fields which are particularly relevant for athletes including dual careers, anti-doping, the fight against match-fixing and the new Erasmus+ funding programme.

The presentation was followed by a short exchange. One of the conclusions of this discussion was that, due to the importance of some of the discussions at EU-level, athletes of the EOC AC should ensure that members of their Commission participate in relevant meetings in order to get their voice better heard at the EU institutions.

For more information:

[European Athletes Commission meets in Brussels](#)

Dates in May 2014

2	Working Party on Sport, Brussels
15-17	ENGSO ExCom & General Assembly, Nice, France
21	Sports Minister's Council, Brussels
22-24	EOC ExCom and EOC Seminar, Nicosia, Cyprus
22-25	European Parliament Elections

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