



**EUROPEAN COMMISSION**  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Indirect Taxation and Tax administration  
**Control of the application of EU legislation and state aid/indirect taxes**

Brussels, **13 AVR. 2016**  
TAXUD C3 D(2016) **2201727**  
ST/cs - EU/2015/8009/TVA-UK closure-confirmation  
(ex-DE/2015/CHAP-636)

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Association of Golf Course Owners  
Vivien Saunders  
Abbotsley Golf Club  
St. Neots PE19 6XN  
United Kingdom  
*Per e-mail* : [viv@viv.co.uk](mailto:viv@viv.co.uk)

Dear Ms Saunders,

Thank you for your letter of 21 March 2016 in which you comment on the UK authorities' observations on your complaint. You insist that the Commission should initiate an infringement procedure against the United Kingdom as the VAT Sports Order 1999, in your view, goes further than permitted by the VAT Directive.

I would reiterate what I stated in my letter of 23 February, namely that the prevention of tax evasion, avoidance and abuse is an objective recognised and encouraged by the VAT Directive. In particular, it follows from Article 131 of the VAT Directive that the exemptions provided for in Chapters 2 to 9 of Title IX shall apply in accordance with conditions which the Member States are to lay down for the purposes of ensuring the correct and straightforward application of those exemptions and of preventing any possible evasion, avoidance or abuse.

This means that the United Kingdom may lay down anti-avoidance measures, such as the VAT Sports Order 1999, which may have implications on the application of, inter alia, Article 132(1)(m) on sports activities and 135(1)(l) on leasing or letting of immovable property.

I maintain that the VAT Sports Order 1999 seems to be compatible with the VAT Directive. Since your letter of 21 March does not raise any significant new issue which would justify us to take a new position, I confirm that the Commission services are unable to establish an infringement of EU law. Accordingly, I hereby inform you that your complaint will be closed.

Yours sincerely,

Micole Wieme  
Head of Unit