

Statement from the Nordic Sports Conference

Statement adopted by the Sports Confederations and Olympic committees from the Nordic countries participating in the Nordic Sports Conference at Åland September 2-4.

Sport is an important part of the lives of many Europeans and contributes to a better society across the entire European Union through its activities at all levels. In its 2007 White Paper on sport, the EU Commission wrote that sport “generates important values such as team spirit, solidarity, tolerance and fair play, contributing to personal development and fulfilment. It promotes the active contribution of EU citizens to society and thereby helps to foster active citizenship.” With this as its starting point, the EU Commission established that it “acknowledges the essential role of sport in European society”.

Sports in the Nordic countries enjoys a strong position because of its structure as a popular movement, founded on involvement from volunteer leaders of non-profit associations. For many years, Nordic sport has had a common value system regarding several issues in the field of sport. This applies especially to the view of how good children’s and youth activities should be run.

In order to be able to conduct successful activities in the future, at both the amateur and professional levels, it is important that the legal and economic conditions take the specific conditions of amateur sports into consideration; since the EU, through Article 165 of the Treaty of Lisbon, must support and coordinate the policies of the EU countries in the field of sport, we regard it as important to note some aspects of the Nordic sports model.

The issue around non-profit associations and the obligation to report VAT has been brought to the fore owing to the EU Commission’s Green Paper concerning the revision of the EU VAT Directive. The Nordic sports associations and Olympic committees therefore wish to emphasize the importance of the member states being given the right to decide themselves whether non-profit associations are to have the opportunity to be exempted from the obligation to report VAT. In the Nordic countries today, the sports associations are not obligated to report VAT but are still end consumers, as the associations cannot deduct it, either.

The complicated VAT system would give the associations more work; the administration around reporting would increase, and it would also entail certain cost increases. Thus it would be more difficult for associations to recruit volunteer leaders. A non-profit association differentiates itself from a small business partly through the work being done on a volunteer basis, and partly because the profits go directly back into member activities.

We are glad to participate in the continued process of collaboration with EU institutions so as to contribute to an acceptable solution. This is in order to ensure that the non-profit sport movement in Europe can be a force for Europe’s development, even in the future.

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