Original Article

Taxes as instruments of health-related sports policy in European countries

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Abstract:

The need to modify current sedentary lifestyle of developed countries' citizens seems indisputable. Promotion of physical activity is considered to be clue part of anti-obesity or anti-cancer government programmes. For that reason, all European countries run *Sports for all policy* – a part of sports policy, that is focused on active lifestyle popularization. Due to economic and policy literature, taxes – if properly designed – are appropriate instruments to influence human behavior. There is a long history of those measures, starting from excise and ecological taxes and ending with gaining popularity sugar taxes. However, it seems politically unfavorable and therefore unlikely to introduce taxation on inactivity. As a result, the use of tax systems in a physical activity promotion is usually based on incentives, encouraging people to do sports. In this study, the role of tax measures in *sports for all* policy of European countries was assessed. For the purposes of this article, data was collected from European Commission Taxation and Customs *Taxes in Europe Database v3*. It was expected, that modern countries would use that kind of instruments commonly. The analysis of tax system showed, that usage of that type of tax measures in political practice of European countries is very limited. Only a few tax instruments used to promote active sport participation of citizens were detected. There were six types of measures used in personal income taxation and one kind in value added taxation. Most of the countries used one or no instrument of that type. Top usage of tax incentives was three measures and only two countries adapted that many. One of the reasons may be lack of evidence-based research, proving their effectiveness. This study may be a basis for such research.

Key Words: *tax deduction, tax credit, tax incentive, fiscal instruments in policy*

Introduction

Policy is defined as an process, in which state and political actors interact to produce public activity [King, 2009, p. 22]. Researchers mostly study why, how and with what effects governments pursue chosen courses of action [Heidenheimer et al., 1990, p. 3]. Although political sciences are often associated with creating researches *for policy* – which means, that its main task it to create scientific basis for making policy better, there are also studies *of the policy* – focused on identification and explanation of policy process [Bergsgard et.al., 2007, p. 20].

Sports became an important part of governmental policy of developed countries in the last decade of 20th century. Before that period, non-profit organizations – sport clubs and sport federations, were almost sole providers of professional sport, leisure activities and sport facilities [Scheerder et. al., 2017, p. 2]. There were two rationale for that tendency, called “governmentalization” of sport – first of all, elite sport development became a tool in a process of building engaged society¹[Sotiriadou, De Bosscher, 2017, p. 2]. Second reason was, that professional and amateur sport promotion became an important part of public health policy, as it has a potential to encourage citizens to physical activity.²

Nowadays, important part of government-delivered sports policy is *Sports for all* policy – this term means state's actions aimed at promoting physical exercise in society. First, that kind of actions were undertaken in developed countries in specific context – mainly to develop physical strength of young men, that could later serve the army or employers [Bergsgard et.al., 2007, p. 201] This part of sports policy became more common in the 1960s and early 1970s. One of the reasons was the report created in 1968, which stated, that one of

¹ Most authors point the political tensions between Western and Eastern Bloc powers during *cold war* as a direct cause of some governments' involvement in professional sport. Since then, national sports teams are getting more and more professional, complex and expensive. For more information on sport development see [Houlihan, Zheng, 2013], [Collins et. al., 2013]

² See more discussion on rationale for sports policy [Downward et. al., 2009, p. 22-24].

government's duties is to create conditions for society to practice regularly physical activities. Two years later, the Council of Europe's Sports Committee published the *Sport for all* Charter, which stated, that sport activity was citizens' right [Bergsgard, p. 201]. Nowadays, sports for all policy is especially important in modern countries, as it is considered to be part of anti-obesity or anti-cancer government programmes. Therefore, it may also be treated as a part of health policy – some authors suggest, that there is a synergy effect between health and sport policy [Eime et. al., 2015].

In recent study, data was collected on the implementation of the EU Recommendation on health-enhancing physical activity (HEPA). One of studied indicators was *National sport for all policy or action plan* (indicator 6) – twenty-seven countries (100%) reported implementing that kind of document.. In most of those countries (81.5%) these documents were exclusively dedicated to that issue [Breda et.al.,2018, p. 519–527]. It can be concluded, that sports for all is now important part of European countries' governmental policy.

Previously introduced reasons for running sports policy are mainly political. However, there are also economic rationale for governmental interventions in citizens' sport participation level. An economics approach emphasizes that people make choices, that are based on their preferences – and that process leads to efficient use of resources. As long as individuals' decisions are not a consequence of market failures, there is no economical reason for government to act. Market fails in situations, in which it does not optimally allocate resources, main reasons for that are externalities, public goods and information problems [Sturm, 2005, p.141-149].

Public goods are defined as goods, consumption of which cannot be limited. What is more, those goods are non-rival, so it can be enjoyed by many consumers simultaneously [Samuelson, 1954, p. 388], [Stavins, 2011, p. 83:]. As a result, consumers have no incentive to pay for that kind of goods, and markets therefore underprovide them. Typical governmental action is in that case state production of public goods. In the context of sport policy, an example of public goods may be children playground, playing field, sidewalk, , bicycle path and park.

Phenomenon, in which an individual bears the costs of the other party's operation is also perceived as market failure. Those costs are called externalities or external/ social costs [Scitovsky, 1954, p. 70] An example of externality is a sedentary lifestyle – as it causes worse health [Keeler et.al., 1989, p. 975-81]. Lots of the negative consequences of inactivity are borne by inactive individual themselves – and that is a fact, that individual should take into account, while receiving benefits and enjoyment from being inactive. However, there are also costs of this inactivity, that will be borne by other parties – in that case it can be collectively financed medical expenditures on inactive person and received benefits [Sturm, 2005, 141-149]. The economic policy response is introducing incentives, such as taxes (for external costs) or subsidies (for external benefits), so that the person undertaking an activity experiences its full social costs.

It must be noted, that the presence of market failures does not mean, that government solutions would solve the problem better than the market. Nevertheless, there are many areas in sports policy, where outcomes are not socially optimal – in that case, some sort of intervention should be considered. The use of incentives in physical activity promotion is well described and justified in economic literature³[Sturm, 2005, p. 141-149].

There are many instruments, that can be used by government, to achieve intended goals [Kudelko, Pękała, 2006, p. 569] – beginning with educational instruments (information campaigns) and ending with command and control instruments (restrictions and penalties). In the middle of that choice, there are economic instruments, that are to *correct the market* by influencing prices. Most of those measures, are taxes, charges and subsidies – instruments of fiscal policy [Spychała, 2016, p. 286]. Fiscal policy is one of main pillars of state policy, as its instruments are commonly used to achieve economic and social goals. European countries use them willingly, because their other non-fiscal policy instruments are partially limited [Drews, 2016]. Main advantages of fiscal incentives is a broad circle of recipients, flexibility and neutrality to market decisions. If properly designed, they can have lower administrative costs than other types of instruments. Although, it must be noted, that fiscal incentives are also called tax expenditures, as it can be important burden on the budget [Szłęzak-Matusiewicz, 2014, p. 149].

In the context of sport policy, it is difficult to imagine an idea of punishing somebody because of their physical inactivity – even if that punishment would mean paying additional tax for that behaviour. That idea of punishing with taxes is called *taxing bads* and is used to explain ecological taxation and also additional taxation of chosen consumption⁴. As taxing inactivity would be politically difficult, main instruments of activity-focused fiscal policy are tax incentives – they can be defined as any measures, that reduce the burden of taxation. It can have a form of special exclusions, exemptions, deductions, special credits, preferential tax rates or deferral of tax liability and many more [Easson, Zolt, 2002]. Those are typical tax instruments, that will be considered in this

³ See also: [Phillipson, Posner, 2003]; [Cawley, 2004]

⁴ Many countries have implemented or are about to implement special taxation on sugar-sweetened beverages, sweets, or even *ultraprocessed* food. Scientific literature supports the potential benefits of taxation of sugary beverages [Popkin et. al, 2012, p.14].

study. Apart from typical tax incentives, there are some tax-related fiscal measures, that could be used in sports policy. One of them are the *sweets taxes* or *fat taxes*, revenue from which can be used to finance a socially desired expenses. It is often postulated, that those money should be spent on some kind of *thin subsidy*⁵ for healthy foods or exercising equipment. That idea was implemented in United Kingdom, as the money from *sweet-beverages tax* are intended for financing physical education in schools [Yaniv et. al., 2009,],[Lordan, Quiggi, 2011]. Similar allocation of funds is planned in Poland

Next tax-related instruments are also more focused on financing sport that encouraging to activity. One way of enhancing society to financially supporting certain actions is through tax incentives. Governments can provide tax credit on charity – so that citizens would be encouraged to give the financial support to chosen organisations. Another solution is to partially enable taxpayers to participate in the decision making process regarding the allocation of funds.

For example in Poland, citizens can decide, which organisation will receive an amount of 1% of *their* tax liability[Chojnacka, Górecka, 2016, p. 38]. In both cases, those organisations may be sport-promoting institutions. As this instruments are not directly dedicated to sport exercise promotion, they are not subject of this study.

Material & methods

The purpose of this paper is to assess the role of tax incentives in health related sports policy of European countries. As in the area of fiscal instruments the practice – politics – sometimes goes before the science, the idea of this study was to analyse tax systems of European countries in search of instruments designed to encourage active participation in sport. The idea of *sports for all* is not new and is – as mentioned in introduction – important from the social point of view. Therefore, active creation of sport related tax instruments was expected. As tax systems of developed countries are gradually becoming similar, common use of those instruments was predicted [Dziemianowicz, 2019, p. 434]

Tax systems of modern countries are expanded, as is the tax law – therefore most of international reports on taxation are prepared by multinational tax advisory companies and engage employees from those countries. In such comparative studies, the main problem is language in the context of complicated tax law. For the purposes of this article, data was collected from European Commission Taxation and Customs *Taxes in Europe Database v3*. This database made comparing of all European countries possible, but at the same time it generated few limitations. Not every detail of tax system was exposed by each country officials, some simplifications made parts of planned study unenforceable – details will be delivered in *Results* section of this article.

Basing on collected data, tax systems of European countries were analysed and several tax instruments were selected – they were described in the *Results* part of this article. As pointed in *Introduction*, main objects of interest in this study were tax instruments directly stimulating health related sport activity in society, influencing people's behaviour.

Therefore, in the process of selecting instruments for this study, only that kind of incentives were taken into account. All instruments proposed in Corporate Income Taxes, that could influence behaviour indirectly, were not subject of this study. All tax instruments, that could be ascribed to sport policy only because of raising revenue on that purpose – however interesting that concept is – also were not analysed, as instruments not directly influencing behaviour.

Results

There are many tax instruments used in European countries to influence sport participation – however, there are few countries, that use them intensively. The research results are presented in Table 1.

Most of tax incentives used by European countries to achieve economic and social goals – especially those, that should be *seen* to make political impact – are tax credits.

That kind of stimulation is common in family policy or investment policy. Mechanism of tax credits is usually simple – there is an fixed amount, that can decrease the tax liability, when some conditions are met. Sometimes, the amount depends on incurred expenses.

Main characteristic of this tax mechanism is, that there has to be tax liability, for individual to benefit from tax incentive. Some authors consider it as an disadvantage – as the poorest cannot participate in this instrument. An answer to that may be a mechanism of refundable tax credit (earned income tax credit), which allows to decrease the tax amount, even if the tax amount is lower than the deduction [Scholz, 1994]

⁵ There is an economic explanation for that – physical activity creates positive externalities, which would argue for subsidies

Table 1. Tax instruments used in European countries to promote active sport participation of citizens (points)

Country	PIT	PIT	PIT	PIT	PIT	PIT	VAT	sum of points
	Taxable income under PIT does not include income from sport and entertainment activities	Benefits in kind are not taxed: meal, sport, cultural cheques	Deduction from the tax base of sport activities expenses	Tax credit on sport activities expenses	Exemption of income from sport and entertainment activities	Separate taxation of income from sport and entertainment activities - lower tax rate	Reduced rates for use of sporting facilities	
AT - Austria	1	0	0	0	0	0	0	1
BE - Belgium	0	1	0	0	0	1	1	3
BG - Bulgaria	0	1	0	0	0	0	0	1
CY - Cyprus	0	0	0	0	0	0	0	0
CZ - Czechia	0	1	0	0	0	0	1	2
DE - Germany	0	0	0	0	0	0	0	0
DK - Denmark	0	0	0	0	0	0	1	1
EE - Estonia	0	1	0	0	0	0	0	1
EL - Greece	0	1	0	0	0	0	0	1
ES - Spain	0	0	0	0	0	0	0	0
FI - Finland	0	0	0	0	0	0	1	1
FR - France	0	0	0	0	0	0	0	0
HR - Croatia	0	0	0	0	0	0	0	0
HU - Hungary	0	0	0	0	0	0	0	0
IE - Ireland	0	1	0	0	0	0	1	2
IT - Italy	0	0	0	1	1	0	0	2
LT - Lithuania	0	0	0	0	0	1	0	1
LU - Luxembourg	0	1	0	0	0	0	1	2
LV - Latvia	0	0	0	0	0	0	0	0
MT - Malta	0	1	1	0	0	0	1	3
NL - Netherlands	0	0	0	0	0	0	1	1
PL - Poland	0	0	0	0	0	0	1	1
PT - Portugal	0	0	0	0	0	0	0	0
RO - Romania	0	0	0	0	0	0	1	1
SE - Sweden	0	0	0	0	0	0	1	1
SI - Slovenia	0	0	0	0	0	0	1	1
SK - Slovak Republic	0	0	0	0	0	0	0	0
UK - United Kingdom	0	0	0	0	0	0	0	0

Tax credit as an instruments of sport policy are the best researched ones. The leading example of such a measure is Canadian federal Children's Fitness Tax Credit (CFTC), which went into effect in 2007. Even though in scientific literature this measure has bad reputation, it is more the execution, not the concept of tax credit that is criticized [von Tigerstrom, et.al. 2011] In Europe, only Italy introduced tax credit for sport activity expenses. Tax deductions are similar instruments to tax credits – it also reduce the burden of taxation, however it decreases the tax base, not tax liability itself. In Europe, only Malta decided to introduce that kind of tax measure. As it in force since 2017, it is still underresearched⁶ Next kind of tax incentives are exemptions of certain income. The most popular tax measure of that kind are exemptions, that concern income received from the employer in the form of benefits – in this case sport cheques.

That is one of the most popular kind of incentive – eight European countries declared its usage. Another way of using exemptions to promote sport, are following instruments: *Taxable income under PIT does not include income from sport and entertainment activities* and *Exemption of income from sport and entertainment activities*.

The meaning of those measures is similar – income deriving from sports activities is not taxed. Those instruments are used in Austria and Italy. Modification of those solutions is a measure introduced in Lithuania and Belgium – income from sport and entertainment activities is taxed separately with lower tax rate. All mentioned above instruments are connected with income taxation. Notwithstanding, the most popular tax instrument of sport policy, and perhaps the easiest to implement, is reduced rate in Value Added Tax for use of sporting facilities. It is a measure used in twelve European countries.

Some countries use also reduced rate on admission to sporting event – however, it is not directly connected with exercise promotion and was not included into the research. It should also be mentioned, that some countries use additionally tax incentives on Corporate Income Taxation. Mostly, there are exceptions, that allow not to tax income of organisation, if it is non-profit organisation. However, the tax database did not include specific information on those measures and thus they could not be included in the survey. To sum up, only two measures are used by more than two countries. In Table 1 there are points, that every government was awarded,

⁶ See also [Sammut, 2017]

if a tax measure was used. Only two countries got three points (three measures used) – Malta and Belgium. Four countries used two measures, and most of them – twelve – used only one tax instrument. Ten countries used no tax incentive to promote physical activity.

Discussion

Economic and policy theory claims, that tax incentives can encourage people to get active. In this study, it was not expected, that tax instruments are intensively used by European countries to stimulate sports activity. However, it was also not expected to discover that low usage of tax incentives. It is especially surprising in the context of rising popularity of *sugar taxation*⁷ - which, in a contrary to tax incentives, brings the budget's income. The purpose of this paper was to assess the role of tax incentives in health related sports policy of European countries. Comparative study has a long history in study of sports policy – it seems valuable not only to verify the state and outcomes of national policies, but also to analyse the rationale for its shape. In this study, it was intended to present potential reasons of usage of specific tax instruments (or a mix of instruments) in health related sports policy. However, in relation to the presented results, more urging question is: why is the usage of fiscal measures so slight? In aim to verify this rationale for poor sport policy tax incentives usage, the basic analysis was undertaken.

First reason, that should be taken into account, is high sport activity of citizens. It could be expected, that when the society is exercising, the sport policy may concentrate on *elite sport* and not the *sports for all policy*. Despite the fact, that most of European societies suffer from lack of proper sports activity, there are countries, in which the proportion of citizens that exercises or plays sport at least once a week is high - 70% in Sweden, 68% in Denmark, 66% in Finland. On the other hand, there are countries, in which the proportion of respondents who never exercise or play sport is very high – 78% in Bulgaria, 75% in Malta, 64% in Portugal and 60% in Italy[EC 2014, p. 7]. Analysis of those data gave no pattern, as Malta and Italy are running more tax-active sport policy than average, while Portugal does not use tax instruments at all.

Second reason for not using tax instruments in *sports for all policy* is a model of all sports policy. Literature research shows, that there is a lot of analytic dimensions and typologies. However, the most suitable for this research seems to be typology created by Camy et al. [2004], and then developed by Henry [2009], based on parameters [Scheerder et. al., p. 6]:

- the role of public authorities,
- the level of coordination of the various actors involved in the sport system,
- the roles of the voluntary, public and private sectors in the delivery of sporting provision,
- the adaptability of the system to changes in demand.

As sport policy in some configurations may be run by local authorities or non-profit organisations, government – that is usually in force to run fiscal policy – would not interfere in sport policy with fiscal instruments.

There is also a possibility, that countries do not introduce physical activity incentives, because those instruments are underresearched⁸. Previous few research did not evidence high effectiveness of those instruments – however, the reason of failure was mainly the construction of incentive. This is vital and interesting field for further research. The last reason for a poor usage of tax incentives, is political – those instruments, if they are to be effective, are costly. Their political potential is at the same time small, as only part of society is interested in that kind of stimulation. Therefore, governments may prefer to run sport policy with other measures.

Conclusions

Sports for all is an important part of governmental policy in European countries. Although fiscal instruments are widely considered to be appropriate to influence human behavior and stimulate physical activity, usage of those measures in political practice is very limited. One of the reasons may be lack of evidence-based research, proving their effectiveness. This study may be a basis for such research.

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⁷ over 40 jurisdictions have introduced that kind of taxation [Bridge et. al., 2020]

⁸ for a research on studies of interventions to promote physical activity see also [Shemilt et. al., 2013]

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