

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

RAJYA SABHA
UNSTARRED QUESTION No. 1677
ANSWERED ON 06.08.2024

“UNDUE TAX EXEMPTIONS TO BCCI AND IPL”

1677 Shri Sanjay Raut:

Will the Minister of Finance be pleased to state:

- (a) the estimated loss in Government revenue due to the current tax exemptions and benefits provided to the BCCI and IPL during the last five years;
- (b) the steps Government is taking to address this potential revenue gap;
- (c) whether there is any proposed legislation aimed at reforming the tax treatment of sports organizations like the BCCI and IPL; and
- (d) how Government will ensure that future policies will promote both the growth of sports and fair tax contributions?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI PANKAJ CHAUDHARY)

(a), (b), (c) & (d) BCCI is an autonomous body registered under the Tamil Nadu Societies Registration Act, 1975. The International Cricket Council (ICC) has recognized BCCI as the apex body for the promotion of cricket in India. BCCI does not receive any grants from any scheme of Department of Sports, Ministry of Youth Affairs and Sports.

BCCI is claiming exemption under section 11 of the Income Tax Act, 1961. However, during assessment proceedings the exemption is being disallowed by the Income Tax Department. The issue of the BCCI's tax exemption is currently sub judice. Further, there is no direct tax proposal pending in this regard, at present.

Moreover, services by way of admission to sporting events like Indian Premier League attract GST @ 28%. During Financial Years 2022-23 and 2023-24, Gross GST revenue collection from BCCI was Rs. 2038.55 crores.