

Don't get your shorts in a twist over taxes!

Order the International Guide to the Taxation of Sportsmen and Sportswomen and learn more about taxes relating to international sporting activities.

The International Guide to the Taxation of Sportsman and Sportswomen

Benefits for subscribers

Gain insight in the tax burden of international sports activities, and understand how you may be able to decrease your tax bill. Explanations are being provided by experienced first class practitioners from the world's leading tax firms (e.g. KPMG, Bureau Francis Lefebvre, PricewaterhouseCoopers), and well-known specialists in these areas like Prof. Daniel Sandler (Canada) and Prof. Xavier Oberson (Switzerland).

The most important topics

- Income taxation of - highly remunerated - athletes
- Treatment of income from sponsoring
- Exploitation of image rights
- International tax issues
- Tax treaty provisions
- International tax planning possibilities

Authors and editor

The country chapters have been written by tax practitioners on the basis of their practical experience. The publication is edited by Rijkele Betten.

Target audience

- international tax attorneys
- lawyers representing athletes in contract negotiations
- international sports organisations
- sports management bureaus
- sports law specialists

Detailed description of country chapters

This loose-leaf service contains country chapters in which the income tax aspects of income from sports and related activities are described in detail. The chapters are between 30 and 75 printed pages. Each country chapter starts with an analysis of the income tax status of amateurs and professionals and describes the precise domestic tax rules on income from sports activities and related income (for example, income from the exploitation of image rights). The application of withholding taxes to non-resident athletes is an important topic.

The second part of each country chapter deals with international situations and covers:

- the taxation of foreign income earned by resident athletes
- the application of tax treaties to resident and non-resident athletes
- the content and interpretation of the applicable tax treaties
- avoidance of international double taxation
- case law (coverage will be further expanded)

International tax planning techniques are described in chapter three. This includes, for example, discussion of the tax treatment of rent-a-star companies, and of residents in tax havens like Monaco. The information is also of use for international tax planning with regard to high income individuals.

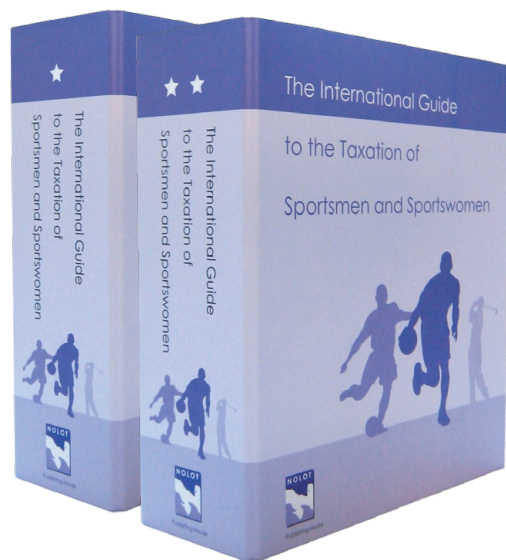
Countries currently covered

Argentina, Australia, Austria, Belgium, Bulgaria, Canada, France, Germany, Greece, Ireland, Italy, Monaco, Netherlands, Netherlands Antilles, New Zealand, Spain, Switzerland, United States.

2008 Renewal Price: EUR 245

For up-to-date information on the contents of the publication, check:

www.sportsandtaxation.com



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