



INTERNATIONAL TAXATION OF SPORTSPERSONS & ENTERTAINERS

4 WEEK ONLINE CERTIFICATE COURSE

COURSE FEE - CHF 490

START DATE: March 13, 2023

REGISTER NOW: info@alss-edu.ch

Course Introduction

International Taxation of Sportspersons & Entertainers is a four-week open course (every Monday two hours online), offered by the Academy of Leadership Sciences Switzerland.

The course is designed and delivered by recognized experts in International and European Tax Law, International Sports Law and Wealth Planning. It is being offered as an open course and can be attended by anyone who is, or aspires to get, involved in the industry of sports and entertainment - including sports administrators, lawyers, sports agents, or intermediaries, current and former athletes, among others.

Course content

Undeniably, in every business sector there is a tax reality to be reckoned with and, in modern sports, the applicable fiscal treatment in tandem with sporting reasons play an inescapable role upon the activities of sportspersons and entertainers across the globe. In a cross-border context, tax consequences yielded should be profoundly evaluated as they may considerably alter the sums of the transactions. This course aims at providing a so-called helicopter view and a sound understanding of the tax issues pertaining to the sports industry. It is tailored to specific business needs and principal challenges encountered by sportspersons and entertainers.

In particular, this course covers specific topics on tax-related issues including the national and international notion of tax residence special tax regimes, image rights structures, the applicable rules on the qualification, allocation, and apportionment of income derived by sportspersons and entertainers and the general principles underpinning the taxation of ancillary income, wealth planning considerations and practical aspects of tax laws in the context of international football transfers.

Accreditation and certification

The Academy of Leadership Sciences Switzerland (ALSS) is an international education institution that offers continuing education, further education, and post graduate advanced education courses, workshops and programs focusing on advanced studies in Leadership and Management. The ALSS also offers short courses that are not credit-bearing, and do not lead to formal qualifications. All attendees who attend all the four presentations for the International Taxation of Sportspersons & Entertainers course will be awarded certificates of successful attendance by the ALSS.

Course Structure

Week 1

Introduction to International Tax Law: Part 1 (2 hours)

- Notion of tax residence – comparative analysis (domestic legislation)
- Special tax regimes
- Basics of international tax law (double tax treaties, dual residence conflicts)
- Introduction to Article 17 OECD MC (General rules on the qualification, allocation, and apportionment of income derived by sportspersons and entertainers)

Week 2

Introduction to International Tax Law: Part 2 (2 hours)

- Article 17 OECD MC (general principles on the tax treatment of various types of income derived by international sportspersons and entertainers)
- International income apportionment
- Article 17 OECD MC (principles on the tax treatment of income accrued to another person other than the sportspersons and entertainers)

Week 3

Wealth Planning (2 hours)

- Notable Real-Life Examples
- Special career curve making sportsman wealth planning peculiar
- Methods and instruments on preserving and protecting wealth for athletes: trust and life insurance
- Preparing for future career and retiring plan

Week 4

Football Transfers (2 hours)

- Economic clauses in players' employment contracts
- Termination fees and sign-on bonus
- Agency fees

**Duration of the Course:**

4 weeks (every Monday two hours webinar at 18h00 CET)

Language

English

Start Date

13 March 2023

Study Options

100 % online via Zoom

Admission Requirements

Anyone who is, or aspires to get, involved in the industry of sports can enroll for this course.

Internet access and an email address are required.

Tutorial fees for the whole course

CHF 490 to be paid at least two days before the course starts.

Course Presenters



Panagiotis C. Roumeliotis

- Panagiotis C. Roumeliotis is an EU qualified lawyer admitted to practice in Greece, active in international sports, entertainment, and is a tax advisor with 6 years of international experience.
- LL.M. in International and European Tax Law at University of Luxembourg.
- LL.M. in International Sports Law at Sheffield Hallam University.
- Certificate in International Trust Management.
- Advanced Professional Certificate in International Taxation – International Bureau of Fiscal Documentation.
- He is presently based in Zurich, Switzerland, working in the Swiss/international tax realm (financial services sector) as well in the sports sector (sports law and sports tax landscape).
- Publication of articles in the areas of expertise.
- Panagiotis was recently invited as a guest lecturer at FIFA's Executive Programme in Football Agency.

Course Presenters



Dr. Mario Tenore

- Born in Salerno on 15 November 1979.
- Graduated in Economics from the University of Salerno. He is registered with the association of chartered accountants and accounting auditor.
- He holds an LL.M. (cum laude) in International Tax Law from the University of Leiden and a Ph.D. in Tax Law (cum laude) from the Second University of Naples with a thesis on "Taxation of Cross-Border Dividends In Europe" which was awarded the European Doctoral Tax Thesis Award promoted by the European Association of Tax Law Professors and the European Commission (Directorate-General for Taxation and Customs Union).
- He is specialized in taxation of individuals, in particular high net worth individuals, family wealth management, succession planning and tax related matters in the sport industry. He has advised sports clubs and professional athletes (including footballers and professional drivers) on tax issues relating to international transfers as well as the conclusion of sponsorship and image rights agreements. He has also gained significant experience in international taxation issues, double taxation conventions and EU tax law.
- He is a visiting lecturer at the LL.M. Program of the University of Amsterdam and is often invited as a speaker at seminars and conferences on national and international tax issues.

Course Presenters



Francesco Oliveti

- Francesco is a Lawyer admitted to practice in Italy and is, active as a Wealth Planner in a Swiss leading global private bank group.
- Since more than a decade advising (U)HNWI families and sportspersons on international tax law, client tax compliance matters, wealth planning structures, pre-emigration planning, change of tax residence and family governance.
- LL.M. in International Tax Law at Vienna University – PhD in Corporate Tax Law at Rome University – Postgraduate degree in EU and International Tax Law at Bocconi University.
- Co-author of a number of book and publication of articles in the areas of expertise.
- STEP member and regular cooperation with the relevant academic committee.
- Often invited as a speaker at seminars and conferences on tax and wealth planning topics.