International Taxation of Sportsmen and Entertainers

Current tax policy issues and taxation of image rights

With the kind support of:

MAISTO E ASSOCIATI
WELCOME

Taxing worldwide performances of sportsmen and artists has always been a contentious issue. The lack of uniform domestic law rules coupled with the adoption of different treaty law rules by States, could lead to excessive taxation for personnel in the sporting and music industry. Moreover, sportsmen, musicians, actors, celebrities and other personnel in the media spotlight use their image rights in a lucrative manner. Even though it is perfectly legal to structure image rights, the taxation of such rights has received a lot of attention.

The purpose of the seminar is two fold. Firstly, the seminar discusses, national and international tax rules on taxing sportsmen and artists, in particular, the various double or multiple tax issues that could arise with respect to cross border performances. The discussion then aims to put forward various policy options that States could adopt to ensure that such excessive taxation is minimized.

Secondly, the seminar aims to provide a deep understanding on the concept of image rights, as used in the sporting and music industry. The aim of the discussion would be to analyze the various domestic and international tax issues related to image rights. The discussion then aims to provide “best practice” for structuring image rights.

On behalf of the Tax Policy Center of the University of Lausanne, I look forward to welcoming you on 22 September. Very truly yours

Prof. Dr. Robert J. Danon

SCIENTIFIC PROGRAM

14H00-14H15 Registration

14H15-14H20 Welcome address

- Prof. Dr. Laurent Moreillon, Dean of the Faculty of Law, Criminal Justice and Public Administration

14H20-14H30 Introduction

- Prof. Dr. Robert Danon, Professor of Swiss and international tax law, Director, Tax Policy Center, University of Lausanne

14H30-15H30 Taxing artists and sportsmen - Double and Multiple Taxation - Policy Options by States to reduce Excessive Taxation

- Manuel De Santos, Tax Advisor, OECD
- Dr. Dick Molenaar, Tax Adviser at All Arts Tax Advisers

15H30-16H00 Coffee Break

16H00-17H30 The economic importance of image rights - Valuation of Image rights -International Taxation of image rights and 2014 OECD Commentary update - Tax avoidance and abuse in an international context

- Prof. Dr. Robert Danon
- Dr. Vikram Chand, Tax Policy Center, University of Lausanne
- Dr. Emmanuel Llinares, Senior Vice President, NERA
- Manuel De Santos, Tax Advisor, OECD
- Dr. Mario Tenore, Senior Associate, Maisto e Associati

17H30-18H00 Question and Answers
The seminar is open to entertainment and sport agents, tax professionals, lawyers, academics, and those who are interested in the tax ramifications of the entertainment and sport sector.
INTERNATIONAL TAXATION OF SPORTSMEN AND ENTERTAINERS
CURRENT TAX POLICY ISSUES AND TAXATION OF IMAGE RIGHTS
SEPTEMBER, THE 22\textsuperscript{ND} 2017, ANTHROPOLE 2106

Organized by Université de Lausanne (Switzerland) and sponsored by Maisto e Associati

Important: Ms. Natacha Fauconnier (natacha.fauconnier@unil.ch) for any information regarding the event.
# INTERNATIONAL TAXATION OF SPORTSMEN AND ENTERTAINERS

Current Tax Policy Issues And Taxation Of Image Rights

SEPTEMBER 22, 2017 – 14H00 - 18H00
University of Lausanne, Anthropole 2106, Lausanne, Switzerland

## REGISTRATION FORM

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- I will participate ☐ (Free entrance)

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**Important:** Please email your registration form no later than September 18th, 2017 to natacha.fauconnier@unil.ch

Registration will be applied on a first-come first-served basis

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**Confirmation:** Upon receipt of your registration form, you will receive our confirmation.

**Cancellation:** In the event of cancellation, written notification should be sent to: natacha.fauconnier@unil.ch

I agree to the above mentioned conditions. I have read and accept the cancellation terms.

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| Signature | Date |