

1. Record Nr.	UNINA9910797079403321
Autore	Tetak Karolina
Titolo	Taxation of international sportsmen / / Karolina Tetlak
Pubbl/distr/stampa	Amsterdam, The Netherlands : , : IBFD, , [2014] ©2014
ISBN	90-8722-240-8
Edizione	[1st ed.]
Descrizione fisica	1 online resource (321 pages)
Collana	IBFD Doctoral Series
Disciplina	336.278796
Soggetti	Noncitizens - Taxation - Law and legislation Professional athletes - Taxation - Law and legislation Income tax - Foreign income Double taxation Sports - Taxation - Law and legislation
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di bibliografia	Includes bibliographical references (pages [299]-330).
Nota di contenuto	Intro -- Title Page -- Copyright Page -- Acknowledgements -- Table of Contents -- Introduction -- Chapter 1: Historical Background and Legal and Organizational Framework for Earning Income from Sports -- 1.1. Historical background of earning income from participation in sports -- 1.1.1. Funding ancient sportsmen -- 1.1.2. Awards -- 1.1.3. Benefits from third parties -- 1.1.4. Sponsorship and advertising income -- 1.1.5. Employment income -- 1.2. Historical background and organizational framework of modern sporting events -- 1.2.1. Olympic Games -- 1.2.2. FIFA World Cup and UEFA tournaments -- 1.3. General legal framework for the taxation of foreign income -- 1.3.1. International aspects of income taxation -- 1.3.2. Characteristics and application of double tax treaties -- 1.3.3. The genesis of the tax treatment of sportsmen under double tax treaties -- 1.4. Conclusions -- Chapter 2: General Rules for the Income Tax Treatment of Sportsmen under Double Tax Treaties -- 2.1. The application of double tax treaties to sportsmen -- 2.2. Personal scope of article 17 of the OECD Model -- 2.2.1. The concept of a sportsman -- 2.2.2. Teams, sports clubs and intermediaries -- 2.3. Income covered by article 17 of the OECD Model -- 2.4. Apportionment and allocation of income to

article 17 of the OECD Model -- 2.5. Source of income subject to article 17 of the OECD Model -- 2.6. Taxation of income of sportsmen in the source country and in the residence country under article 17 of the OECD Model -- 2.7. Income qualification conflict -- 2.8. Divergences in the UN Model, US Model and double tax treaties -- 2.9. Conclusions -- Chapter 3: The Tax Treatment of Various Types of Income of International Sportsmen under Double Tax Treaties -- 3.1. Types of income earned by sportsmen depending on financing methods -- 3.2. Prizes and awards. 3.3. Bonuses from governments and sports organizations -- 3.4. Sponsorship income -- 3.5. Advertising income -- 3.6. Employment income -- 3.6.1. Contract for employment of sportsmen in the light of article 17 of the OECD Model -- 3.6.2. Income attributable to training -- 3.6.3. Allocation of income from employment -- 3.6.4. Income from government employment -- 3.6.5. Pensions, severance pay and gratuities -- 3.7. Business income -- 3.7.1. Contract with an independent player in the light of article 17 of the OECD Model -- 3.7.2. Cost of preparation and training -- 3.7.3. Income from inaction -- 3.7.4. Change of residence -- 3.8. Scholarships -- 3.9. Conclusions -- Chapter 4: Special Tax Treatment of International Sportsmen at Selected Sports Events -- 4.1. Taxation of sportsmen at major international sports events and the approach of sports organizations -- 4.2. UEFA EURO 2000 in Belgium and the Netherlands -- 4.3. UEFA EURO 2008 in Austria and Switzerland -- 4.4. FIFA World Cup 2006 in Germany -- 4.5. FIFA World Cup 2010 in South Africa -- 4.6. Tax exemptions offered to international sportsmen at major sports events -- 4.7. UEFA EURO 2004 in Portugal -- 4.8. Winter Olympic Games 2010 in Vancouver -- 4.9. Summer Olympic Games 2012 in London -- 4.10. UEFA Champions League finals 2011 and 2013 in London -- 4.11. UEFA EURO 2012 in Poland and Ukraine -- 4.12. Reasons for departing from the general rules of taxation of sportsmen in the case of major international sports events -- 4.12.1. Requirements of sports organizations -- 4.12.2. Economic value and benefits of tax exemptions for sportsmen -- 4.12.3. Sociological and political reasons for exempting sportsmen from tax -- 4.13. The consequences of departing from the general principles of taxation of sportsmen in the case of major international sports events. 4.13.1. Tax discrimination within the group of sportsmen -- 4.13.1.1. Diversification of income tax treatment of sportsmen -- 4.13.1.2. The concept of discrimination and the evaluation standards for a breach of the principle of equality -- 4.13.1.3. Justifiability of departing from the general rules of taxation in the case of sportsmen participating in major international sports events -- 4.13.2. Irregularities in the process of exempting sportsmen from tax on income from international sports events -- 4.14. Conclusions -- Chapter 5: The Proposed Tax Treatment of International Sportsmen -- 5.1. The need for new tax solutions for international sportsmen -- 5.2. Income threshold -- 5.3. Time threshold -- 5.4. Limiting the application of article 17 of the OECD Model -- 5.4.1. Sports events sponsored from public funds -- 5.4.2. League clause -- 5.4.3. The exclusion of the application of article 17 to employed sportsmen -- 5.4.4. Reduction of the rate of withholding tax -- 5.5. Removal or reversal of article 17 of the OECD Model -- 5.6. Modification of the provisions of national law -- 5.7. Fixed location of international sports events -- 5.8. Legal fiction of fixed location of international sports events -- 5.9. Multilateral tax treaty (Olympic tax truce) -- 5.10. Centralized system of tax collection -- 5.11. Statutes and by-laws of sports organizations -- 5.12. Influence of sports organizations, the OECD and sportsmen on

the possibility of adopting the proposed solutions -- 5.12.1. The role of international sports organizations -- 5.12.2. The role of the OECD and the UN -- 5.12.3. The role of sportsmen -- 5.13. Conclusions -- Summary and conclusions -- References.

Sommario/riassunto

This book provides a detailed analysis of the impact of article 17 of the OECD Model Tax Convention on the tax treatment of income received by international sportsmen.

2. Record Nr.

UNINA9910780728703321

Autore

Rao C. N. R (Chintamani Nagesa Ramachandra), <1934->

Titolo

Understanding chemistry [[electronic resource] /] / C.N.R. Rao

Pubbl/distr/stampa

Singapore ; ; Hackensack, N.J., : World Scientific, c2010

ISBN

1-282-76054-8
9786612760549
981-283-604-7

Descrizione fisica

1 online resource (312 p.)

Disciplina

540

Soggetti

Chemistry

Lingua di pubblicazione

Inglese

Formato

Materiale a stampa

Livello bibliografico

Monografia

Note generali

Bibliographic Level Mode of Issuance: Monograph

Nota di bibliografia

Includes bibliographical references and index.

Nota di contenuto

1. Chemistry in a capsule. 1.1. What is matter made of? 1.2. What are we made of? 1.3. Let us observe chemical changes. 1.4. Let us prepare a few elemental gases. 1.5. Atomic and molecular nature of substances. 1.6. Laws of chemical combination. 1.7. Man and metals. 1.8. Classification of substances. 1.9. Electrolysis. 1.10. Carbon compounds. 1.11. States of substances. 1.12. Materials. 1.13. Similar looks but different properties. 1.14. Pure and impure. 1.15. Explosions and fireworks. 1.16. The food we eat. 1.17. Our atmosphere. 1.18. Water -- 2. Elements and the periodic table. 2.1. Modern concept of elements. 2.2. The modern atom. 2.3. Arranging elements. 2.4. The modern periodic table. 2.5. Periodic table and properties of elements. 2.6. Coming back to the story of the elements -- 3. The chemical bond. 3.1. How are chemical bonds formed? 3.2. Ionic bond. 3.3. Covalent

bond. 3.4. Bond distances and bond energies. 3.5. Resonance. 3.6. Coordinate bond. 3.7. Metallic bond -- 4. Structures and shapes of molecules. 4.1. What are the factors that determine the shapes of simple molecules? 4.3. Hybridization. 4.3. Shapes of simple molecules. 4.4. Isomers. 4.5. Some complex structures and shapes. 4.6. The Hydrogen bond. 4.7. Molecules of life. 4.8. Man-made polymers -- 5. Chemical energy. 5.1. Energy changes in chemical reactions. 5.2. Nature of energy. 5.3. Heats of reactions. 5.4. Energy storage. 5.5. Energy from the sun. 5.6. Future options -- 6. Chemical reactions. 6.1. Which reactions occur? 6.2. Chemical equilibrium. 6.3. Rates of reactions. 6.4. Factors that affect reaction rates. 6.5. How reactions occur. 6.6. Some reactions. 6.7. Redox reactions (reduction-oxidation reactions). 6.8. Catalysis. 6.9. Chemical synthesis. 6.10. Supramolecular chemistry -- 7. Two chemists. Objectives. Michael Faraday. Linus Pauling.

Sommario/riassunto

This is the international edition of Prof Rao's popular science book, an elementary introduction intended for high school students and others interested in appreciation of chemistry. Ideas and facts are presented, and a few questions raised, in order to interest the reader in the subject and to arouse curiosity. The book covers essential aspects of chemistry, features of the modern periodic table, bonding between atoms in molecules and substances, shapes and structures of molecules, metals and materials, alkalis and acids, carbon compounds, electronic structure of atoms, classification of elements, simple chemical reactions, biopolymers and man-made polymers and aspects of energy. There are also life sketches of chemists and procedures for a few experiments.
